



# REPORT

ON

## Municipal Taxation and Expenditure

IN THE

NORTH-WESTERN PROVINCES AND OUDH,

*FOR THE YEAR ENDING 31ST MARCH 1899.*



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**ALLAHABAD:**

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### NORTH-WESTERN PROVINCES AND OUDH,

For the year 1898-99.

No.  $\frac{3044}{XI-48A}$ .

#### RESOLUTION.

MUNICIPAL DEPARTMENT.

*Dated Allahabad, the 27th December 1899.*

#### READ—

Reports on the working of Municipalities in the North-Western Provinces and Oudh during 1898-99, with the Reviews by Commissioners of Divisions and the orders passed by Government in the case of each Municipality.

MUNICIPAL DEPARTMENT.

**OBSERVATIONS.**—The Bill to provide for the collection in certain cases of Municipal and other taxes by Railway administrations passed into law (Act II of 1899) during the year, having received the assent of the Local Government on the 10th February 1899 and of the Governor-General in Council on the 11th May 1899. The Bill to make better provision for the organization and administration of Municipalities in the North-Western Provinces and Oudh, which has now taken the form of a general consolidating Act, was still before the Local Legislative Council.

Legislation.

2. The number of Municipalities in these Provinces remained the same as last year, *viz.* 104. The Municipalities of Naini Tal, Haldwani, Jhansi, Lalitpur, Kálpí, Kunch, and Oráí—the last five in the Jhansi and Jalaun districts of the Provinces—are administered by Committees under Act XV of 1873; the population of these, according to the census of 1891, being 116,972. The remaining 97 Municipalities, with a total population within Municipal limits of 3,131,608 souls, are managed by Boards under Act XV of 1883.

Number of Municipalities.

3. The dates of establishment of the various Municipalities are given in Appendices A to D; the oldest being the hill stations of Naini Tal and Mussoorie, where Municipal Government was introduced in 1850.

Dates of establishment.

4. The classification of the Municipalities according to population remained as noted last year.

Population.

5. Seats were contested in 71 Municipalities. Judged by the proportion of votes recorded to the number of electors on the register, the greatest interest in election was shown in the Muttra, Etááh, Nagína, Moradabad, and Sháhjahánpur Municipalities and again in the Saháranpur Municipality. A want of interest in the elections was most noticeable in—

Number of actual voters.

Lakhimpur, where only 11·4 per cent. of the electors voted.

Dehra,	ditto	9·2	ditto.
Meerut,	ditto	8·04	ditto.
Khurja,	ditto	8·08	ditto.
Bareilly,	ditto	4·7	ditto.

The abstention from voting in Meerut and Bareilly is remarkable. The most reasonable explanation is that people are satisfied with their representatives and that the absence of party feeling dulled the edge of interest.

Chairmen.

6. The District Magistrates in the following six important Municipalities are *ex-officio* Chairmen of the Board :—

Agra.	Bareilly.	Lucknow.
Allahabad.	Benares.	Moradabad.

In all other Act XV of 1883 Municipalities the Chairmen are elected by the Boards. In 82 Municipalities the District Magistrate has been elected and in six outlying towns the Tahsildárs. The Municipality of Fyzabad is still administered by a non-official Chairman; but in all other Municipalities at the headquarters of districts the District Officer presides.

7. The table below shows the constitution of the Boards and Committees in each Division at the close of the year :—

Division.	<i>Ex-officio.</i>	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
Meerut ...	6	55	278	339	73	266	60	279
Agra ...	4	50	177	231	42	189	26	205
Rohilkhand ...	1	62	238	301	41	250	24	277
Allahabad ...	23	38	105	166	38	128	25	141
Benares ...	2	17	89	108	17	91	12	96
Gorakhpur ...	...	8	29	37	6	31	5	32
Kumaun ...	8	20	20	48	16	32	15	33
Lucknow ...	1	33	154	188	35	153	20	160
Fyzabad ...	1	39	155	195	44	151	17	178
Total ...	46	322	1,245	1,613	312	1,291	204	1,409

During the year it was brought to the notice of Government that junior executive officers took little or no share in Municipal administration, and accordingly orders were conveyed in G. O. No. 635, dated 28th March 1899, that the senior Joint or Assistant Magistrate should be appointed *ex-officio* a member of every Municipal Board or Committee in the district to which he is attached. Effect was given to these orders at once in the case of 68 Municipal Boards in which the number of members did not exceed the maximum number admissible with reference to section 6(b), Act XV of 1883 and the table on page 40 of the Municipal Manual. In the case of the remaining 30 Municipal Boards (excluding the six Committees constituted under Act XV of 1873), action was to be deferred until vacancies should occur in the number of appointed members admissible under the law. The effect of this measure, which was not introduced till the close of the year under review, will, it is hoped, be observable in future reports; and while Municipal administration should benefit from the services of these officers, the officers in turn are now given the opportunity of gaining a general experience of Municipal work, and more especially of the system and practice of Octroi taxation.

8. The average number of meetings held by the Boards and Committees was 21.4 as compared with 22.07 in 1897-98. The average number of members on each Board was 15.3 as against 14.7 in the previous year. The average number present at each meeting has decreased from 9.2 to 8.7 and the average attendance at each meeting

Constitution of Boards and Committees.

from 63·5 to 56·5 per cent. of the total number of members. The best average of attendance at meetings was found at—

					<i>Percentage of members present on an average.</i>
Dhampur ...	...	...	...	...	80·0
Chandausi ...	...	...	...	...	75·0
Etah ...	...	...	...	...	70·5
Chandpur ...	...	...	...	...	70·5

and the worst at—

Cawnpore ...	...	...	...	...	48·0
Sambhal ...	...	...	...	...	45·0
Kálpi ...	...	...	...	...	44·4
Piháni ...	...	...	...	...	44·4
Bánda ...	...	...	...	...	26·6

The work of the Board is in most cases carried out by Sub-Committees. These in the bigger Municipalities are important and useful bodies; and the principle was recognised during the year in G. O. No. 636, dated 28th March 1899, which suggested that the administration of the octroi system should be usually entrusted to a Sub-Committee of three members. This is already the case in some Municipalities; but the extension of the practice should have beneficial effects upon the working of octroi taxation in the Provinces.

In many of the reports which have come before Government the regularity of attendance of individual members has been commended, as has also their assistance in the various branches of the administration. On the other hand, flagrant instances have not been wanting of want of energy and interest, with resulting injury to the more important branches of Municipal administration.

9. During the year the octroi schedules of the Agra, Jaunpur, Rae Bareli, and Sikandra Rao Municipalities were revised.

*Revision of Octroi  
Schedules and  
other Taxation.*

Modifications were also made in the Bareilly and Kásganj schedules.

The rules for the assessment and collection of Octroi duty of the Kairana and Rae Bareli Municipalities, proposed for revision at the end of 1897-98, were finally notified, and revised rules were also made for Etah, Jalesar, Khurja, Marehra, and Soron.

Certain additions also were sanctioned in the rules of the Gorakhpur and Jaunpur Municipalities.

The refund rules of the Benares, Jalesar, Kásganj, Marehra, and Soron Municipalities were revised, and additions made to the rules of the following Municipalities :—

Agra, Allahabad, Lucknow, Mainpuri, Meerut, Mirzapur, Moradabad, and Sháhjahánpur.

The imposition of the following taxes were also authorized during the year :—

*Haldwáni* (to which town Act XV of 1873 was extended for the first time in the beginning of 1897)—a tax on animals slaughtered for sale, and a tax on houses, buildings, and lands.

*Jaunpur*—A house tax.

*Mussoorie*—A tax on (1) horses and ponies, (2) dogs, (3) jinrickshaws, (4) animals slaughtered for sale (the imposition of this tax was proposed in 1897-98), (5) a capitation and latrine tax, and (6) a tax on houses, buildings, and lands.

The taxes numbered (4) and (5) were levied with the previous sanction of the Government of India.

*Naini Tal*—A tax on boats and boat-houses and on milk-vendors.

*Cawnpore*—The terminal tax was revised and the rates on certain articles in the schedule enhanced with the previous sanction of the Government of India.

Bye-laws.

10. In the Haldwani Municipality bye-laws were framed under sections 22 and 23 of Act XV of 1873 for the registration of births and deaths and for the prevention of nuisances.

Under section 55, Act XV of 1883, rules to regulate the following matters were framed in the Municipalities specified below:—

Anup-hahr	...	} To ensure the report of the occurrence of cases of small-pox and cholera within municipal limits.
Buland-hahr	...	
Allahabad	...	} For the prevention of nuisances.
Bareilly	...	
Gorakhpur	...	
Kandhla	...	To ensure the report of births and deaths.
Lakhimpur	...	To regulate the sale of poisons.

Besides the above, rules to regulate the storage of petroleum were passed for 50 Municipalities. Rules of minor importance under this section (55) were made by the Allahabad, Azamgarh, Bareilly, Banda, Benares, Bisalpur, Dehra, Gorakhpur, Hardwar Union, Koil (Aligarh), Mau Ranipur, Moradabad, Pilibhit, Sambhal, Saharanpur, Shahjahanpur, and Tilhar Municipalities.

11. No rules were framed or revised under the Lodging-house Act (I of 1892) during the year.

12. No election rules were framed or revised during the year.

13. The boundaries of the Bela (Partabgarh) and Khurja Municipalities were revised during the year under report.

14. The income and expenditure and the opening and closing balances of the Municipalities in each division are given below:—

Division.	Opening Balance.	Income during the year.	Total funds available for disposal.	Total expenditure.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarnagar ... ..	1,23,701	8,49,462	9,73,163	7,63,942	2,09,221
Azamgarh ... ..	93,671	6,03,541	7,02,212	5,93,847	1,08,365
Bulandshahr ... ..	76,271	5,55,181	6,25,455	4,80,099	1,45,356
Aligarh ... ..	1,27,782	9,29,806	10,53,588	9,26,018	1,27,540
Meerut ... ..	1,16,776	6,99,367	8,15,093	5,81,920	2,33,154
Gorakhpur ... ..	17,723	97,303	1,15,026	93,409	21,617
Kanpur ... ..	22,776	2,75,740	2,98,116	2,57,875	40,241
Lakhimpur ... ..	58,243	5,59,999	5,69,335	5,17,664	78,671
Etawah ... ..	34,957	2,69,560	2,13,977	1,89,720	54,257
Total ... ..	6,57,131	47,75,319	54,52,655	44,61,533	10,48,422

15. The largest balances at the beginning of the year were held by the undermentioned Municipalities:—

					Rs.
Benares	...	...	...	...	1,21,942
Cawnpore	...	...	...	...	63,592
Meerut	...	...	...	...	38,612
Agra	...	...	...	...	33,221
Fyzabad	...	...	...	...	21,314
Allahabad	...	...	...	...	19,997

and the following had the largest credit balances at the close of the year:—

					Rs.
Benares	...	...	...	...	2,30,517
Cawnpore	...	...	...	...	62,233
Meerut	...	...	...	...	54,780
Naini Tal	...	...	...	...	32,556
Lucknow	...	...	...	...	36,559
Allahabad	...	...	...	...	26,523

The opening balance in Benares has been largely increased; the increase is due to a revival of trade after a period of depression, and to swollen Octroi receipts, to a vigilant supervision of all other sources of income and to stringent economy of the expenditure, the Board having rightly husbanded its resources in order to prosecute vigorously the works in progress in connection with the drainage scheme. No part of this balance represents unexpended loan funds.

16. The income of the Municipalities was derived from the following sources:—

Opening and closing  
Balances.

				Rs.
Municipal rates and taxes	...	...	...	36,13,023
Realizations under Special Acts	...	...	...	88,193
Revenue derived from Municipal property and powers apart from taxation	...	...	...	7,05,553
Grants and contributions (for general and special purposes)	...	...	...	38,751
Miscellaneous	...	...	...	1,21,933
Loans and other extraordinary items	...	...	...	2,07,866
Total	...	...	...	47,75,319

17. The Municipalities of these Provinces rely for their income chiefly on the proceeds of the octroi tax. This form of taxation was in force in 81 municipalities, octroi taking the place of a tax on circumstances and property in the Roorkee Municipality with effect from 1st April 1898. In 19 Municipalities the Municipal income is derived from octroi only. Proposals to introduce octroi taxation within the Dehra Municipality were made during the year, and the imposition of octroi duty has been sanctioned with effect from 1st April 1900, as there is reason to fear the effect of the approaching completion of the Hardwar-Dehra Railway upon the Mohan Pass tolls, from which the revenues of this Municipality are largely subsidized.

Forms of taxation.

The taxes other than octroi in force were —

			Municipalities.
Tax on houses and lands	...	...	25
Ditto animals and vehicles	...	...	26
Ditto professions and trades	...	...	38
Tolls on roads and ferries	...	...	7
Water-rate	...	...	5
Conservancy (including scavenging and latrine rates)			5
Tax on visitors	...	...	2
Ditto jinrickshaws	...	...	1
Ditto horses and dogs	...	...	1
Ditto servants	...	...	3
Ditto sites	...	...	1
Terminal tax	...	...	1
Ditto toll	...	...	1
Tax according to circumstances and property		...	14
Tax on lake frontage and boats	...	...	1
Ditto animals slaughtered for sale	...	...	2

The Visitors' tax at Benares was discontinued after the 31st December 1898, in accordance with the orders of the Government of India.

Octroi receipts.

18. Octroi yielded a total gross income of Rs. 33,57,063 as compared with Rs. 29,61,518 in 1897-98. The total net income realized from this source, after deducting refunds, was Rs. 25,76,206 or 71·3 per cent. of the total realizations from municipal rates and taxes as compared with Rs. 23,56,030 or 73·0 per cent. in the previous year. There was thus an increase, in net income from the octroi tax, of Rs. 2,20,176.

The following statement compares the net receipts for the past two years under the different classes of articles on which octroi was levied, and for three preceding years:—

	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
	Rs.	Rs.	Rs.	Rs.	Rs.
Class I (Articles of food and drink)	16,74,814	16,13,722	13,75,508	13,62,487	14,16,200
Do. II (Animals for slaughter)	1,10,561	1,21,454	1,38,118	1,31,257	1,37,542
Do. III (Fuel, lighting, and washing)	1,63,959	1,73,263	1,32,911	1,21,989	1,54,251
Do. IV (Building materials)	1,59,951	1,79,186	1,33,223	1,19,681	1,51,677
Do. V (Drugs, gums, and spices)	1,81,189	1,75,706	1,37,880	1,52,307	1,80,227
Do. VI (Tobacco)	85,574	69,502	61,843	77,828	71,962
Do. VII (Cloth)	3,15,276	3,26,966	2,66,532	3,16,893	3,71,651
Do. VIII (Metal)	81,542	85,353	65,267	73,588	92,696
Total	27,73,166	27,36,152	23,11,232	23,56,030	25,76,206

The year was generally one of recovery from the effects of the preceding period of scarcity and contraction of trade. The figures given above indicate that the octroi receipts from nearly all classes of articles are returning to their old relative levels of the period prior to the famine. The increase as compared with the receipts in the previous year under class I is more than accounted for in the Meerut Division, where though trade was generally brisk, the predictions of Hindu astrology of the possibility of high prices during the current *samvat* year and the anticipations of a season of distress, are said to have had their effect upon the operations of Hindu traders, leading them to import

largely and to accumulate stocks. The large and seemingly counterbalancing drop in the receipts in the Agra Division was due entirely to the large reduction of the net income in the Agra Municipality, where extensive arrears on account of refunds were paid off during the year. Receipts rose also in the Benares and the Rohilkhand Divisions, and to a slighter extent in the remaining divisions, except Fyzabad, where there was a slight fall. Except in the Allahabad Division, where there was a slight fall, the receipts under class III rose uniformly in all the divisions; the increase being most marked in Rohilkhand, and only slightly less so in the Meerut, Agra, Lucknow, and Benares Divisions. Receipts under class IV increased generally in all divisions, the greatest increase being in the Rohilkhand Division, where the receipts rose by over 50 per cent.; there were also large increases in the Meerut and Agra Divisions. The receipts from the remaining four classes—the articles in which are more of the nature of the luxuries, than of the necessities, of life—increased substantially except in the case of tobacco. In the case of the other three classes, the increases are general throughout all divisions except Agra, being uniformly most marked in the Rohilkhand Division. In the Agra Division there was a fall in the net receipts both from drugs, &c., and from cloth, with a slight increase from metals. The fall in the receipts from tobacco occurred in the Allahabad and Benares Divisions; the tobacco industry is said to be declining in the Benares Municipality. The total imports of this class declined slightly during the year, while there was a marked expansion of the exports. There is, however, reason to fear that in many Municipalities the smuggling and evasion of the octroi duty on tobacco is rife.

19. The following figures show the gross imports of the principal articles of consumption and the quantity or value on which refunds were paid :—

Refunds.

Article.	Year.	(a) Gross imports.	(b) Quantity or value on which refunds were paid.	(c) Net imports upon which the tax was levied.	Per- cent- age of (b) on (c).
		Mds.	Mds.	Mds.	Mds.
Grain	1897-98	2,64,40,283	65,65,861	1,98,74,422	22·3
	1898-99	2,66,37,956	78,77,906	1,87,60,050	29·6
Refined sugar	1897-98	5,82,025	1,38,927	4,43,098	23·8
	1898-99	7,25,065	3,51,105	3,73,960	48·4
Unrefined sugar	1897-98	20,31,787	5,58,782	14,73,005	27·5
	1898-99	18,66,591	4,31,049	14,35,542	23·1
Ghi	1897-98	3,09,633	83,002	2,26,631	26·7
	1898-99	3,41,121	90,117	2,51,004	26·4
Oil	1897-98	4,35,668	2,42,017	2,43,651	49·8
	1898-99	6,60,653	4,09,406	2,51,247	61·9
Tobacco	1897-98	3,62,814	68,701	2,94,113	18·9
	1898-99	3,61,911	85,616	2,76,295	23·6
		Rs.	Rs.	Rs.	Rs.
Drugs, gums, &c....	1897-98	45,69,544	9,11,345	36,58,199	19·9
	1898-99	54,59,328	7,24,661	47,34,667	13·3
Cloth	1897-98	2,60,39,886	52,78,210	2,07,61,676	20·2
	1898-99	3,22,88,885	71,62,723	2,51,26,162	22·2
Metals.	1897-98	61,06,797	14,81,371	46,25,426	24·2
	1898-99	79,00,494	17,74,534	61,25,960	22·4

There was a net increase of nearly two lakhs of maunds in the imports of grain on which octroi duty was paid, for the greater part of which the introduction of octroi taxation into the Roorkee Municipality is accountable. The divisional variations, however, are considerable. Imports again largely increased in the Meerut Division, by six lakhs, the greater part of this occurring in the Hapur Municipality: there were also increases in the Lucknow (of  $2\frac{1}{4}$  lakhs) and Fyzabad (of one lakh) Divisions. On the other hand, imports of grain declined by  $3\frac{1}{2}$  lakhs in the Allahabad, by  $1\frac{1}{2}$  lakh in the Benares, and by two lakhs in the Agra, Divisions. In the Agra Municipality alone, there was a decrease in imports of 6,57,242 maunds. The decreases in the Allahabad Municipalities are attributable to the cessation of famine relief operations in that division; while in the Benares Division full stocks and a diminished demand of the coarser grains among the poorer sections of the population led to fewer imports. The increases in the Lucknow Municipalities and in the Benares Municipality, and in certain Municipalities of the Meerut Division are due to an expansion in the volume of through trade or to traders taking advantage of the low prices to replenish depleted stocks; that the rise was not more general has been explained as due to the current of the heavy export trade diverting consignments from outlying places that would otherwise have come into the Municipalities. As against the small net increase in the imports, however, the total quantity of exports of grain on which refunds were paid increased by over 13 lakhs; but the greater part of this, 11 lakhs, represents exports from the Agra Municipality of a previous period upon which the refunds were in arrears. The figures for refined sugar show that, roughly, there was an increase of  $1\frac{1}{2}$  lakhs in the imports and  $2\frac{1}{4}$  lakhs in the exports; but here again, the Agra Municipality is responsible for the larger half of the quantity on which refunds were paid. The more noticeable increases occurred in Benares, where there was a considerable revival in the trade, and in Fyzabad. The decrease in both the imports and exports of unrefined sugar is apparent only, owing to certain figures relating to grain in the Hapur Municipality having been erroneously credited under this head in the previous year. Increases of trade in this article in Lucknow and Benares, and a fall in Fyzabad, are the chief variations. In the case of oil, there has been an increase both in the imports and exports. The crop was a good one, and large purchases of the seeds were made for exportation to Europe. The increase in the quantity on which refunds were paid is only slightly less than the increase in the imports. The increases were most marked in the Allahabad Division, where, however, they almost entirely occurred in the Jhansi Municipality. The expansion of this trade in oil and oilseeds was almost equally marked in the Rohilkhand and Meerut Divisions, and only slightly less so in the Agra Division. But while the municipalities of the Western and Central districts thus show a general increase, those of the Eastern districts of the Benares and Gorakhpur Divisions exhibit considerable decreases, the figures for the Oudh Municipalities remaining practically stationary.

20. The net average consumption of the articles for which standards have been fixed by the Government was as follows :—

	1897-98.			1898-99.			Normal Government standard.		
	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.
Grain ...	...	6	25 12	6	9 1		7	0 0	
Sugar ...	...	0	37 5	0	33 14		0	33 0	
Ghí ...	...	0	3 0	0	3 5		0	4 0	
Oil ...	...	0	3 4	0	3 5		{ 0	2 8	
							{ 0	to 3 8	
Tobacco...	...	0	3 15	0	3 10		0	4 0	
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Drugs, gums, &c. ...	1	3 7	1	9 2		{ 1	0 0		
							{ 1	to 4 0	
Cloth ...	...	6	4 8	7	13 4		{ 5	0 0	
							{ 8	to 0 0	
Metals ...	...	1	8 9	2	0 6		{ 1	8 0	
							{ 2	to 0 0	

The incidences of all articles except grain, sugar, and tobacco were above those of last year. The decreased consumption of grain is more apparent than real, owing to the misleading figures of the nominal increase of exports in the Agra Municipality. The consumption of grain in 18 out of the 80 municipalities levying octroi exceeded eight maunds per head, the incidence being highest in Hapur (mds. 14-37-11), Dhámpur (mds. 12-20-0), and Gháziabad (mds. 12-9-11). The excess in Hapur is explained to be due to traders having taken advantage of the good crops and low prices to lay in large stocks and then restricting exports in anticipation of a rise in prices. It is observed, however, that in this Municipality refunds have averaged nearer 50 per cent. than 40 per cent. of the gross collections for years past, and there is thus reason to think that refunds are not promptly paid and that through trade is being taxed. The Board has therefore been instructed to examine its whole octroi system with a view to confining taxation to the principal staples of local consumption and to relieving through trade of the transit duty which, it is feared, it has to pay under the present rules. The high incidences in Dhámpur are attributed to the revival of trade and large imports. But notwithstanding the efforts of the Board in the previous year to facilitate refunds and the reduction of the minimum on which refunds are paid from two annas to six pies, much is exported from the town on which refunds are not paid. The town is a large retail distributing centre, from which petty quantities on which refunds are not claimed are largely taken out in driblés to surrounding tracts. These, however, form a large quantity in the aggregate, and unduly swell the figures of local consumption. The Board has been told to devise at an early date some method for improving the refund system. In Gháziabad, the explanation given of the excess is the same as that given in the case of Dhámpur. It is reported that refunds are ordinarily promptly paid and that all possible facilities are afforded; but the amount repaid largely decreased during the year, despite the increase in imports, and the percentage of refunds to gross

collections is now incredibly low. The attention of the Board has been drawn to this, and it has been directed to discover the defect. The incidences in Kálpi (mds. 8-25-12) and in Kúncb (mds. 11-15-5) still continue high ; but the figures show a great improvement over those of the previous year (mds. 15-0-2 and mds. 14-28-1 respectively), and the Boards have met with some success in their efforts to facilitate refunds and to prevent the tax operating as a transit duty. The octroi system, however, in the latter Municipality has been again adversely criticised by Government, and the Board has been directed to consider the advisability of exempting from the schedule both grains and articles of other classes on which the ratio of refunds to gross collections is excessive. The incidences of the other Municipalities have been similarly commented on, and the necessary directions given.

Taxes other than octroi.

21. The receipts from taxes other than octroi are compared with those for 1897-98 in the following table :—

Heads of receipts.				1897-98.	1898-99.	Difference.
				Rs.	Rs.	Rs.
(1)	Tax on houses and lands	...	...	1,07,304	1,21,059	+13,755
(2)	Do. animals and vehicles	...	...	79,660	79,666	—54
(3)	Do. professions and trades	...	...	1,07,801	1,18,149	+10,348
(4)	Tolls on roads and ferries	...	...	54,618	67,519	+12,901
(5)	Water-rate	...	...	1,98,065	2,53,579	+55,514
(6)	Conservancy (including scavenging and latrine rates).	...	...	23,995	40,408	+16,413
(7)	Tax on visitors	...	...	58,216	53,633	—4,583
(8)	Do. rickshaws	...	...	544	760	+216
(9)	Do. horses and dogs	...	...	1,996	1,958	—38
(10)	Do. servants	...	...	8,211	8,666	+455
(11)	Do. stalls	...	...	40	...	—40
(12)	Do. sites	...	...	8,547	10,537	+1,990
(13)	Do. lake frontage and boats	...	...	...	749	+749
(14)	Terminal tax (Cawnpore)	...	...	1,38,590	1,83,769	+45,179
(15)	Ditto toll (Ditto)	...	...	42,684	52,634	+9,950
(16)	Tax according to circumstances and property	...	...	40,404	37,840	—2,664
(17)	Do. on animals slaughtered for sale	...	...	610	5,941	+5,331
Total				8,71,375	10,36,807	+1,65,432

The figures given in the first column above differ in some instances from those given in the returns of last year, some adjustments having been made in the cases of certain erroneous credits. The increase in receipts under most of these heads is due, to some extent, to realizations of arrears from the famine year, but also to a more careful attention generally to the assessments and prompter realizations of the current demand. The large increase in the receipts from tolls on roads and ferries is due to an increase of Rs. 6,311 in the contract fees for the ferry over the Jumna at Agra and to better collections, *e.g.* of Rs. 4,284 at Naini Tal and of Rs. 1,775 at Káshipur. Of the increase in the income from the tax on professions and trades, more than half, *viz.* Rs. 5,503, accrued at Cawnpore. The substantial increase in the receipts from the water-rate occurred in the Municipalities of Allahabad (+ Rs. 9,105) and Benares (+ Rs. 47,909). In the latter Municipality a systematic revision of the assessments was made by a special officer. The increase in the case of Allahabad was due to an increase in the assessment, made under the new rules framed under section 37(1)(b) of Act I of 1891, which came into force on the 1st April 1898, and to better collections. The conservancy

receipts have increased owing to the imposition of a capitation tax at Mussoorie. This accounted for Rs. 15,878 of the total increase. Naini Tal and Almora also show enhanced receipts under this head. The fall in the receipts from the tax on visitors is due partly to the discontinuance of this tax at Benares at the end of the third quarter of the year, and partly to a decrease of Rs. 2,930 in the receipts from the Pilgrims' tax at Hardwár. The Servants' tax was discontinued with effect from the beginning of the year at Mussoorie. The figures under this head, therefore, represent an increased income of nearly Rs. 4,000 from this source in Naini Tal, where also better arrangements and supervision secured an increment in the receipts from the taxes on sites. The rates of the Terminal tax at Cawnpore were, for certain articles of the schedule, with the sanction of the Government of India, enhanced at the beginning of the year. The increase was especially marked in the case of the railway-borne traffic. The receipts from tolls also substantially improved, but are said to be abnormally high, owing to the large amount of grain sent into the city after the two famine years. The tax on animals slaughtered for sale at Mussoorie was only sanctioned towards the close of the preceding year.

22. The total net income derived from taxation by the Municipalities in these Provinces amounted to Rs. 36,13,023 as against Rs. 32,25,223 in the previous year. The incidence of net taxation per head of population within Municipal limits was Re. 1-1-11 as compared with Re. 0-15-5 in 1897-98, Re. 0-15-6 in 1896-97, and Re. 1-0-9 in 1895-96, indicating a return towards the figures of normal years prior to the distress period. The most heavily-taxed Municipalities were—

Incidence of taxation.

					Rs.	a.	p.
Naini Tal	...	...	...	...	7	6	4
Mussoorie	...	...	...	...	7	7	1
Agra	...	...	...	...	1	7	2
Benares	...	...	...	...	2	4	1
Cawnpore	...	...	...	...	1	14	10
Allahabad	...	...	...	...	1	10	3
Almora	...	...	...	...	1	8	8
Gházíabad	...	...	...	...	1	6	6
Lucknow	...	...	...	...	1	3	1
Hardwár Union	...	...	...	...	1	5	9
Meerut	...	...	...	...	1	4	5
Roorkee	...	...	...	...	1	3	5

Excluding hill Municipalities the incidence of *direct* taxation was highest and lowest in the following Municipalities :—

	Highest.	Per head.		Lowest.	Per head.
Benares	...	2 4 1	Bhinga	...	0 2 2
Cawnpore	...	1 14 10	Balrámpur	...	0 2 10
Agra	...	1 7 2	Ballia	...	0 3 1
Gházíabad	...	1 6 6	Nawábganj (Gonda)	...	0 3 9
Hardwár Union	...	1 5 9			
Meerut	...	1 4 5			

Receipts from sources  
other than taxation.

23. The details of the income derived from sources other than taxation are—

	1897-98.	1898-99.
	Rs.	Rs.
(1) Realizations under special Acts ...	78,618	88,193
(2) Rents of lands, houses, saráis, dák bungalow, &c. ...	2,36,139	2,61,987
(3) Sale proceeds and produce of lands, &c. ...	91,396	56,335
(4) Conservancy receipts (other than taxes and rates) ...	1,13,944	1,22,018
(5) Fees and revenue from Educational and Medical institutions ...	22,891	24,429
(6) Fees and revenue from markets and slaughter-houses ...	1,44,673	1,61,361
(7) Stud bull fees ...	1	243
(8) Realizations from sale of water ...	20,649	17,889
(9) Ditto fairs ...	10,903	12,918
(10) Chaukidári cess ...	56	56
(11) Copying fees ...	378	213
(12) Mooring do. ...	37	152
(13) Acreage and jágír cess ...	204	172
(14) Registration fees ...	177	65
(15) Fees for maps ...	91	116
(16) Ditto licensing láthis ...	18	331
(17) Inspection fees ...	8	9
(18) Public crier's fees ...	200	12
(19) Fines under Municipal and other Acts ...	31,060	38,983
(20) Interest of investments ...	8,486	8,270
(21) Grants and contributions (for general and special purposes) ...	53,961	38,751
(22) Miscellaneous receipts ...	1,19,212	1,21,933
(23) (i) Loan ...	2,78,000	1,59,000
(ii) Other extraordinary items ...	46,531	48,866

The decrease of Rs. 35,061 in the receipts from sale of lands, &c., is more apparent than real, the previous year's receipts having been swollen by an erroneous credit in Cawnpore. The decrease in the realizations from the sale of water is due to a diminished demand for water on account of abnormally heavy rains in Allahabad. The increase under head Fines is due to increased activity (in Allahabad, *e.g.* prosecutions for evasions of taxes increased from 96 to 235) on the part of Boards generally in enforcing the provisions of their rules and bye-laws—an activity in stimulating which the operations of the local audit staff throughout the period must be held to have had a considerable share. There was a large decrease by Rs. 1,19,000 in the amount taken up as loans. The Municipalities which took loans during the year were—

	Rs.
Allahabad ...	13,000
Mussoorie ...	19,600
Naini Tal ...	1,27,000
Total ...	1,59,000

These were all loans supplementary to others previously taken from Government. The loan granted to the Mussoorie Board was required, in consequence of the estimate having had to be revised, for the payment of the contractor for the construction of the Bhilaru Shoot, which, since

completed, is expected to materially reduce the cost of the conservancy of the Municipality. The other two loans were granted to enable the Boards concerned to extend or complete their water-works systems. No Municipality raised any loan in the open market during the year.

24. The subjoined table gives the percentage on nominal Municipal revenue (excluding large grants, loans, and sale of securities for expenditure on water-works) of the amounts spent on the principal branches of the administration during 1898-99 :—

Municipal expenditure.

Division.	Nominal of income for the year excluding the open balance.	Percentage of income spent on—						
		General adminis- tration.	Public safety.	Public health and conve- nience.	Public instruc- tion.	Contri- bution.	Miscel- laneous.	Extra- ordinary.
	Rs.							
Meerut ...	8,24,620	12.6	13.5	44.1	3.8	9.0	6.3	3.1
Agra ...	6,02,813	11.4	15.8	44.2	3.0	7.7	9.6	6.5
Robilkhand...	5,52,094	13.6	20.4	39.7	5.7	3.9	1.2	2.1
Allahabad ...	9,05,299	10.1	9.5	57.4	1.7	5.1	11.6	6.4
Benares ...	6,93,477	9.9	12.3	42.8	1.6	2.0	13.4	2.6
Gorakhpur ...	9,901	11.0	13.6	57.5	7.9	4.9	3.2	...
Kumaun ...	1,48,588	7.1	7.4	41.2	1.0	0.8	2.2	4.6
Lucknow ...	5,51,675	11.6	15.9	44.5	4.1	2.6	9.2	6.1
Fyzabad ...	2,00,024	15.8	17.4	51.5	3.4	5.2	0.4	0.1
Total ...	47,75,319	10.9	13.3	44.6	3.1	4.9	7.8	4.1

25. The abstract below shows the chief heads of expenditure with the corresponding charges of the previous year :—

Expenditure under the chief heads.

	1897-98.	1898-99.
	Rs.	Rs.
(1) General administration and collection charges ...	4,94,525	5,20,556
(2) Public safety ...	6,43,578	6,39,386
(3) Public health and convenience—		
(a) Water-supply ...	5,28,226	5,42,934
(b) Drainage ...	1,81,087	1,16,308
(c) Conservancy (including road cleaning and watering and latrines) ...	9,90,127	9,71,262
(d) Hospitals and Dispensaries ...	1,74,890	1,09,798
(e) Vaccination ...	24,568	24,245
(f) Markets and slaughter-houses ...	28,031	28,331
(g) Pounds ...	23,455	24,597
(h) Dāk bungalows ...	5,193	6,530
(i) Arboriculture ...	41,202	38,848
(j) Registration of births and deaths ...	8,040	8,058
(k) Public works ...	3,92,785	4,22,588
(4) Public Instruction ...	1,45,436	1,47,062

				1897-98. Rs.	1898-99. Rs.
(5) Contributions to District Boards and Cantonment					
Funds ...	...	...	...	2,20,210	2,34,557
(6) Miscellaneous—					
(a) Interest loans	...	...	...	3,47,498	3,18,033
(b) Actual cost of work done for private individuals	...	...	...	2,897	1,948
(c) Discount	...	...	...	...	1
(d) Law charges	...	...	...	2,024	2,001
(e) Rents	...	...	...	6,870	9,143
(f) Fairs	...	...	...	19,631	11,576
(g) Miscellaneous charges	...	...	...	59,821	31,813
(7) Extraordinary and debt—					
(a) Investments	...	...	...	3,000	5,319
(b) Repayments of loans	...	...	...	1,57,514	1,78,579
(c) Advances	...	...	...	3,435	1,475
(d) Deposits	...	...	...	1,830	9,585

There are no items of an unusual character calling for special remark. The better receipts and improved prospects of the year gave the Boards a larger margin for expenditure upon necessary and useful public works. On the other hand, no new large construction works in connection with water-supply or drainage were undertaken during the year and the temporary suspension of operations at Benares upon the drainage project is responsible for the greater part (over Rs. 43,000) of the decreased expenditure under the head "Drainage;" Allahabad spent over Rs. 8,000 less on this object, while expenditure also decreased in Lucknow (by nearly Rs. 4,000) and in Rae Bareilly (by Rs. 2,144). The decrease in the total amount spent upon conservancy is due chiefly to a less urgent call for expenditure upon plague preventive measures after the liberal grants devoted to this purpose in the previous year. The expenditure on fairs declined largely, but the accounts for the fair at Hardwar, where alone the expenditure from Municipal Funds is at all considerable, were abnormal in 1897-98, the year of the Adhkumbh Mela.

Public works.

26. The amounts expended in 1898-99 on water-supply, drainage, and other public works by the Municipalities of Agra, Allahabad, Benares, Cawnpore, Dehra, Lucknow, Meerut, Mussoorie, and Naini Tal were—

	Agra.	Meerut.	Benares.	Cawn- pore.	Luck- now.	Mus- soorie.	Allah- abad.	Naini Tal.	Dehra.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Water-supply	63,552	22,619	75,846	77,661	52,008	7,794	69,246	1,61,955	1,981
Drainage	1,329	2,451	46,643	16,094	3,794	368	1,963	...	774
Other public works	18,153	12,657	22,140	57,116	17,350	14,588	31,430	24,976	1,214

During the year rules were framed by Government under section 36, clauses (aa), (bb), and (f) of the Water-Works Act (I of 1891) as amended by Act II of 1895, for the publication and submission of plans and estimates for the construction and maintenance of water-works, &c.; and revised rules under section 33, sub-sections (1), (4), and (6) of the Sewerage and Drainage Act (III of 1894) as to the preparation and submission of plans, estimates, and specifications for a drainage scheme were also issued.

An account of the working of water-works and the progress made in the drainage and water-supply schemes in the chief towns is given below :—

**WATER-WORKS.**—In *Agra* the water-works system, though hampered in its development by various causes, has been of marked service to the city. The average daily consumption of filtered water, including the supply to the Cantonments, was  $1\frac{1}{2}$  million gallons as against  $1\frac{1}{3}$  million gallons last year. The cost of the water was 1·59 annas per 1,000 gallons supplied, or 3·14 annas if the year's charges for interest and repayment of debt be added to the cost of maintenance, which amounted to Rs. 55,072-12-3 as against Rs. 55,210-0-10 in 1897-98.

Various important questions—the provision of a fourth filter, an enclosure wall, training the river on to the intake, and other points connected with the improvement of the water-supply—have been the subject of separate correspondence between Government and the Board.

*Allahabad.*—There was a decrease in the quantity of the water pumped from 520,185,016 to 514,733,706 gallons ; while the maintenance charges fell from Rs. 53,067 in 1897-98 to Rs. 49,354 in the year of report. But the cost per 1,000 gallons calculated on the above figures shows only the inconsiderable reduction of one pie from the former year's figures, e.g. 0-1-6 as against 0-1-7. Owing to leakages, the extent of which cannot be safely gauged, the actual figures of the pumping operations must be accepted with some reserve. On the recorded figures, however, the average daily supply again fell, from 1,425,000 to 1,410,000 gallons a day. The decrease may be due, to some extent, to the abnormally heavy rains of last season, leading to a diminished demand for water during the period concerned ; but it is satisfactory to find it mostly ascribed to the preventive measures against waste. The Karela Bāgh extension works have been pushed on, and would have probably been completely finished but for certain difficulties, natural and mechanical, which occurred. The Board also did satisfactory work in connection with providing a water-supply to the *Māgh Mela*, and from the inspection reports of the Sanitary Engineer submitted from time to time for the information of Government it is noticed that the defects discovered by him have been remedied or removed. The character of the water supplied was good throughout, and the Sanitary Board of these Provinces are satisfied that the Municipality has now a supply of good potable water upon which full reliance can be placed. The cost of this supply, including interest and sinking fund, came to  $4\frac{7}{12}$  annas per 1,000 gallons, and for this the Municipality provided a supply of 8·04 gallons per head of population, as against 8·13 gallons in 1897-98.

*Benares.*—An important addition to the existing water-works was the completion of the new raised reservoir. It was constructed from the ordinary income of the Board, and is reported to be doing valuable service in regulating and equalizing the strain on the pumping machinery. The cost of maintenance of the water-works was Rs. 68,966 against Rs. 58,675 last year and an estimate of Rs. 88,970 ; and apparently further expenditure will be necessary during the current year in providing a new boiler and new pump barrels at the Bhadajni pumping station.

The success of the pipe water supply is again testified to by the Health Officer, and the Resident Engineer speaks to its value for flushing purposes. The amount of water pumped into the city mains was 853 million gallons, against 695 million gallons last year, the average supply being 11 gallons per inhabitant. That economy was carefully studied is shown by the reduction in the cost from 3·78 to 2·82 annas per 1,000 gallons, loan interest and repayments included, or to 1·23 annas calculated on the actual working expenses, as well as by the drop in the consumption of coal from 0·97 to 0·89 ton per million gallons pumped. The Engineer has suggested that the extension of house connections is accompanied by serious waste of the water supply, and the Board have been advised to arrange without delay to measure the supply to private consumers and to charge for all excess over a reasonable maximum.

*Cawnpore.*—The supply of filtered water increased from 484 to 523 million gallons, including about 78½ million gallons sold to six of the larger factories at the rate of two annas per 1,000 gallons. The price of the last mentioned quantity has brought up the income from the sale of water to Rs. 15,557, or nearly double of what it was last year. The supply of water to factories at exceptionally low rates is safeguarded by precautions against abuse of the cheap supply, and is contingent on a termination of the arrangement, on short notice given, if the water comes to be otherwise required by the Board. House connections are being steadily extended; and the system generally has been worked with commendable economy throughout the year. The supply has averaged 8·74 gallons per head of population, at a cost of two annas and one pie, calculated on the current expenses of working, or three annas and nine pies if interest and sinking fund charges are added, per 1,000 gallons pumped.

*Lucknow.*—The balance-sheet of the water account is somewhat more favourable than it was last year. Excluding the Government subsidy, the figures stand thus:—

		1897-98.	1898-99.
		Rs.	Rs.
Maintenance charges	... ..	54,470	50,366
Repayment of loan	... ..	75,946	75,946
Total cost	... ..	1,30,416	1,26,312
Income from water rate	... ..	21,156	20,039
Ditto sale of water	... ..	26,525*	27,310
Total income	... ..	47,681	47,349
Deficit	... ..	82,735	78,963

The income from the sale of water creeps up very slowly in the absence of any anxiety for house connections; but the economy in coal and otherwise at the works is noticeable. The cost (calculated on the working expenses only) of the water supplied is somewhat lower than last year, 2¼ against 2½ annas per 1,000 gallons; but, until the supply is materially increased, there is little hope of much further

\* Excluding Rs. 3,000, paid on account of the previous year by the Husainabad Endowment.

reduction. Though the quantity pumped from the reservoir rose from 347 to 357 million gallons, it gave an average supply of only  $3\frac{2}{3}$  gallons a day per head of population, against 7 to 10 gallons in the other water-works Municipalities. The quality of the filtered water is reported to have been satisfactory, no signs of the enteric microbe having been detected in the specimens submitted to the Chemical Examiner.

*Meerut.*—No further debt was incurred in connection with the water-works, although the extension of the supply to the cantonment was being steadily pushed on. Requests for house connections were more numerous than last year; but the Civil Surgeon remarks on the comparatively sparing use made of the pipe water in the city, and the average quantity pumped, 6.21 gallons per head of population, is considerably lower than in other Municipalities. The cost of maintenance during the year was Rs. 21,234, of which, however, Rs. 3,500 were carried forward to the account for depreciation of stock; so that the true cost was a little less than last year. Calculated per thousand gallons of supply, the outlay was moderate—1.91 annas (or 6.56 annas, including the loan charges). When the cantonment extension is complete, it should be possible to put the maintenance charges on a fixed scale.

*Mussoorie.*—The water supply of this station, the nature of which was described in last year's report, was examined by the Chemical Examiner to Government and reported to be good. The pumps worked well, and Rs. 200 were spent on additions to the John Mackinnon works.

*Naini Tal.*—The new and extended water supply system was pushed on during the year and at the close was nearing completion. The Committee completed during the year the taking up of its fifth loan of Rs. 2,47,000, receiving to its capital account for water-works Rs. 1,27,000. Of this and previous balances, the sum of Rs. 1,32,689 was drawn from the treasury on account of charges in connection with the water-works. Details of these charges are not, however, given in the Committee's report; and the Water-Works Engineer did not submit, for incorporation therein, the detailed progress account which was called for last year. It is noted, however, with satisfaction that savings in the estimate are expected, sufficient to pay for the metres required to register the water supply. The Committee has already begun to realize income from direct house connections; but advance in this direction will naturally be slow for some time to come.

*DRAINAGE.*—No further instalment of the sanctioned loan for *Benares* was taken during the year, as the drainage operations in the Municipality were checked by the failure to secure a contractor for the novel and extremely difficult work of constructing sewers in the so-called "sewered area." For this task, as well as for the lateral sewers in the "unsewered area," the Resident Engineer had to collect the staff and the materials; operations were, therefore, only actually started after the close of the year. It may, however, be necessary to stop short of the completion of the full sewerage scheme in order to leave the Board some portion of the surplus of the normal expenditure over the normal receipts to devote to other sanitary improvements in the city, chief of which is a proper conservancy system. On the other

hand, to render the scheme effective so far as it has been already carried out, some further expenditure to an extent which the Board cannot afford out of current revenue is imperative; a revised scheme reducing the original estimate to an amount, the interest and sinking fund charges on which will not be such as to cripple the Board's resources for many years to come, has been called for, and the question of ways and means to finance this revised scheme, is still under the consideration of the Municipal Board and of the Government. Meantime the Board is pushing on the necessary works out of its present fairly large balance.

In the *Cawnpore* Municipality the need of an adequate system of drainage and sewerage is more apparent than ever. Hardly less urgent is the necessity for a water tower to assist in the flushing of the city drains. Good work was done in perfecting the arrangements for flushing the Sisamau sewer and diverting its offensive outflow into the main stream of the Ganges; but these are admittedly only temporary expedients for dealing with the wider problem before the Board, in connection with which certain experiments are being tried under the advice of the Sanitary Commissioner and Sanitary Engineer, North-Western Provinces and Oudh, as contained in a joint note on the sewerage scheme which reached Government after the close of the year under report. The Board is also at present engaged in formulating proposals for raising the income necessary to finance a complete scheme. These proposals, it is understood, will take the form of an application to impose a House tax.

Other sanitary improvements.

27. The minor sanitary improvements carried out by the Boards were of an ordinary character. Out of an aggregate income of 54½ lakhs, including the opening balances, the 104 Municipalities in the Provinces expended over 16½ lakhs in water supply, drainage, conservancy, markets, and slaughter-houses. This large sum was on the whole judiciously spent; and there is apparent and appreciable improvement in the sanitary condition of most of the Municipalities. The measures taken in the previous year for the prevention and the spread of bubonic plague were continued by nearly every Municipal Board during the year under review; and the efforts of Government to prevent the introduction of the disease into the Provinces met with loyal co-operation on the part of the Boards generally.

28. *Appendix G.*—The total gross liabilities of the Municipalities were Rs. 85,73,470 and the total claims outstanding Rs. 78,872. The net amount of debt was thus Rs. 84,94,598 as against Rs. 85,42,343 in the preceding year.

29. *Appendix H.*—The grants made to Municipalities from Provincial and Local Funds aggregated Rs. 38,751 as against Rs. 53,961 in 1897-98. There is no special item calling for remark.

30. *Appendix J.*—The mode of conservancy, &c., adopted in each Municipality is shown in this appendix. The cost of the conservancy establishment amounted to Rs. 8,51,368 as against Rs. 8,68,991 in the previous year.

The decrease is due to a smaller expenditure upon measures for the prevention of plague as compared with the heavy charges incurred in 1897-98, when these measures were first undertaken by the Boards.

The total expenditure, however, is still above that of 1896-97, in which year the Boards spent Rs. 8,11,049 upon conservancy.

31. *Appendix K.*—The expenditure incurred by Municipalities on account of education was Rs. 1,42,419 as against Rs. 1,40,157 in 1897-98. There were 565 educational institutions with 36,509 pupils supported or aided by Municipalities, as compared with 437 institutions and 32,127 pupils in the previous year. It has still to be noticed that in spite of the directions conveyed in the reviews of the reports of previous years many Boards are slow to recognise their duties in regard to the claims of the poorer sections of their populations for primary vernacular education. In these cases the necessary instructions were issued to Boards and Committees through the Commissioners of the respective divisions; and several Boards were directed to revise their budgets and to make the necessary provision for the carrying out of their duties in this respect within the current year, and it is hoped that future administration reports of these Municipalities will show that the wishes of Government in the matter of primary education have been given effect to. In several instances, however, it is gratifying to find that efforts have been made to provide the general mass of the inhabitants of municipal areas with opportunities and facilities for acquiring the rudiments of knowledge, and that fewer Boards than before confine their grants to the subsidizing of educational institutions for the favoured few. On the whole, there has been an advance in the encouragement of primary and indigenous education. With a few exceptions the secondary schools in Municipal towns are supported by the District Boards, to the funds of which Municipalities make a contribution on account of schools and dispensaries. Expenditure of this description is shown under the head "Contribution" and not under "Education."

Education.

32. *Appendices L and M.*—The transactions of the Municipalities in respect of loans granted to them by Government and those raised outside are shown in these statements.

Loans.

33. *Appendix N.*—This appendix shows the year's vaccination operations within Municipal areas. The number of primary successful vaccinations is reported by the Boards to have been 104,732 as against 97,362 in the previous year. The total number of vaccine operations of all kinds is similarly reported as 115,830 as compared with 117,269. There is, however, still some reason to believe that the returns submitted by certain of the Boards, of which Agra may be instanced, include figures for work done outside municipal limits, and the above totals must, therefore, be accepted with some reserve, as only approximately correct for intra-municipal work. The corresponding figures, as given in the annual report on vaccination in the North-Western Provinces and Oudh for the year 1898-99, of the Sanitary Commissioner to Government, are 101,828 and 114,411, respectively. On these figures,\* the proportion of persons successfully vaccinated per 1,000 of the population was 33·11, as compared with a proportion of 32·51 protected in the preceding year. In 72 Municipalities there was an increase in the number of

Vaccination.

\* *Vide* paragraphs 19—20 of the Annual Report on Vaccination in the North-Western Provinces and Oudh in 1898-99.

successful primary vaccinations, and in 32 municipalities a decrease. In Farukhabad-*cum*-Fatehgarh, Khairabad, and Lakhimpur the decrease was attributed to the negligence of the Municipal vaccinators, who were punished; in Allahabad, Chunár, Hardoi, and Lucknow to a diminution in the birth-rate closely approximating the decrease in vaccination; in Benares the decrease is apparent only, the work of the previous year having included that done outside Municipal limits; in Gházipur the decrease is attributed to the fears of the people connected with plague inoculations.

The year was freer than 1897-98 from small-pox. The number of revaccinations, perhaps for this reason, shows a considerable decline.

The percentage of success in primary cases was 95·01. The Municipalities best protected were—Tilhar, with a proportion of 111·73 persons successfully vaccinated per 1,000 of population during the year; Sambhal, with 74·28; Sultánpur, with 64·11; Bahraich, with 56·10; Chandausi, with 55·00; Amroha, with 52·86; Sikandrabad, with 50·49; and Fatehpur with 50·15. The least protected Municipalities were Brindaban, with a proportion of 16·99; Almora, with 17·00; Kálpi, with 19·03; and Pilibhít, with 19·91. Brindaban is a pilgrim resort with a large proportion of aged persons.

The Vaccination Act is in force in all Municipalities. The thoroughness of enforcement, however, varies considerably, and it is noticed that prosecutions are rarely undertaken. In reviewing many of the reports, the question of measures to enforce the Act has been considered by Government and advice given to the Boards.

34. *Appendix O.*—The statistics of births and deaths during the past two years are contained in the following statement :—

Year.					Births.	Ratio of births per mille of population.	Deaths.	Ratio of deaths per mille of population.
1897-98	...	...	...	...	102,647	31·06	147,899	45·53
1898-99	...	...	...	...	127,054	39·27	110,927	34·23

The death-rate decreased from 45·53 to 34·23, while the birth-rate increased from 31·06 to 39·27. These figures reflect generally the more healthy circumstances of the year. The death-rate was highest in the Gonda Municipality, *viz.* 53·52: where, however, the death-rate was 69·13 in 1897-98. The drainage of this town continues to be unsatisfactory. The Municipalities of Káshipur (48·92), Sahaswán (48·33), Sardhana (47·10), and Kosi (44·74) also show high death-rates. The death-rate, however, in the latter Municipality shows a considerable improvement since the previous year, when the rate was 116·13. The dryness of the season doubtless had a large share in effecting this; but the Board made a serious effort to improve their conservancy arrangements and to better the sanitary condition of the town. A project for improving the general drainage of the place is now before Government. In Sandila, where an epidemic of cholera in 1897-98 swelled the death-rate to 80·41, there was a marked decrease to 28·01. There was no epidemic disease, and the year was uniformly

healthy: 66 persons were, however, in this Municipality prosecuted for failure to report births and deaths. The reports show that, on the whole, the registration and checking of vital statistics has been more closely attended to by Boards, which were also more active to bring defaulters to account under their Bye-laws.

35. *Appendix P.*—The total amount of the investments held by the Boards was Rs. 2,24,751 as compared with Rs. 2,10,800 in 1897-98. Of the former sum Rs. 50,331 represents the amount of the invested sale-proceeds of nazúl lands. Returning prosperity and increased receipts gave the Boards a slightly larger margin of surplus of income. In some cases, however, a tendency is noticed on the part of Boards to regard an increase in the normal surplus as a legitimate saving to be forthwith locked up in securities, such Boards exhibiting a disinclination to allot such available balances for expenditure upon necessary works of public utility, which may have been neglected in the past when conditions were less favourable, or which are, for other reasons, urgently calling for funds.

Invested funds.

36. Several cases of frauds on municipalities by municipal servants and others were brought to light during the year. At Deoband octroi collections had been embezzled by the muharrir of the head office. The embezzlements were rendered possible by the culpable negligence of the members of the Board, one of whom was suspected of attempting to screen the muharrir's dishonesty. The culprit has since died in prison; several of the members referred to have resigned, the octroi rules and system generally have been revised, and the administration has been set in order.

Frauds.

At Benares, an accountant in the Municipal Office, found to have been embezzling pound receipts, was convicted and sentenced to imprisonment. In the same Municipality a bill collector was tried for embezzlement of a large sum. The man was acquitted on appeal; but there is no reason to doubt that the municipality was defrauded of over Rs. 2,000. The case disclosed faulty arrangements and defective methods of accounts. These have since been rectified.

At Lucknow, Pilibhít, Khairabad, and Káshipur embezzlements were detected in the pound accounts, and there were minor embezzlements at Naini Tal. At Chandausi, Tilhar, and Sháhjahánpur extensive embezzlements of octroi receipts came to light, accompanied by the destruction of octroi accounts. In each case several of the Municipal servants and officials were criminally prosecuted and convicted, and others dismissed or otherwise punished. Besides the octroi frauds, there were in Sháhjahánpur other embezzlements of an extensive character. Suitable action has, however, since been taken to prevent their recurrence. The responsibility of the Chandausi and Tilhar Boards for the embezzlements discovered is still under consideration. There were also embezzlements of octroi dues and collections in Agra and of a minor character in the Hardwár, Haldwáni, Sultánpur, Bara Banki, Sítapur, Kairana, Allahabad, Jhánsi, Gháziabad, Pilibhít, Jaunpur, and Gházipur Municipalities, in which criminal proceedings were taken against the guilty persons, and in the Municipalities of Kairana, Rae Bareli, Fyzabad, Bánda, Farukhabad, Azamgarh, and Bulandshahr, where the persons concerned were dealt with departmentally.

In Bahraich a clerk was dismissed for improprieties connected with the nazúl accounts. An attempt to prosecute him failed for want of sufficient proof. There were other cases of a more petty nature elsewhere. It is reported that during 1898, 29 municipal employés were prosecuted for criminal offences, 26 being sentenced to various terms of imprisonment; 232 were dismissed, 25 were reduced, and 1,827 were punished in other ways, chiefly by fines. The year, however, was the first one in which the Local Audit staff were in peripatetic operation throughout the whole year, and the discovery of the embezzlements disclosed was due nearly entirely to the result of their audit of the accounts or to the foolish actions on the part of those who had reason to fear their approach. The number of embezzlements brought to light, therefore, in the year under review is apparently large; but the thorough periodical scrutiny of the audit staff should go far to remove in future the opportunities which have existed for malpractices in the past. And the disclosures of this year have been so far productive of good in that each case has been closely investigated, and the action necessary to obviate similar frauds in future or to rectify omissions and defects in Municipal rules or the system of accounts, and to level up the efficiency and honesty of the administration generally, has been taken by Government or pressed on the Boards concerned.

Finances of indebted  
Municipalities.

37. In compliance with the orders of the Government of India contained in letter No. 135, dated the 16th August 1898, an account of the financial position of each Municipality which is in debt to Government is given below:—

*Agra Municipality.*

Particulars of loans.	Year in which sanctioned.	Amount. Rs.
Water-works, 1st loan ... ..	1894	12,56,700
Drainage and Water-works, 2nd loan ...	1894	81,120
Water-works, 3rd loan ... ..	1895	8,000
Ditto, 4th loan ... ..	1895	11,000
Ditto, 5th loan ... ..	1896	8,000

The instalments due on the above loans were, with the exception of Rs. 18,076 on account of the first loan, paid during the year, the sum in default being paid after the close of the year. The income aggregated Rs. 5,79,940 as compared with Rs. 4,67,742 in 1897-98. The gross income from octroi amounted to Rs. 4,32,033 as against Rs. 3,23,863 in the previous year; but there was also a great increase in the amounts repaid as refunds, which rose from Rs. 85,353 in 1897-98 to Rs. 2,75,398, inclusive of a sum of Rs. 79,068 on account of arrears of refunds due from the previous year.

There was an appreciable increase under all classes of octroi, notably under classes I and VII (articles of food and drink and cloth). The rise in income is attributable in part to the return of more normal seasons, most marked in the concluding portion of the year, and to enhanced rates of taxation temporarily sanctioned. Much, however, is due to improved administration, consequent on the measures adopted by the Board after the audit of their accounts by the Examiner, Local Fund

Accounts, which had disclosed a generally discreditable state of affairs, necessitating intervention by Government under section 62 of the Act (XV of 1883).

The expenditure amounted to Rs. 6,82,823 against Rs. 4,44,301 last year, leaving a closing balance of Rs. 10,338, but with no outstanding claims for refunds.

The financial position of the Board is much improved, but though by the exercise of vigilance and strict economy it has extricated itself from its more pressing debts, it has still to provide for urgently needed improvements, *e.g.* the paving and draining works in the city, the boundary wall round the pumping station, the intercepting sewer, and the fourth filter.

The Board has under consideration the questions of revising the octroi schedule and of imposing a house tax to augment its income. The task before it is a heavy one, but the capable manner in which the affairs of this Municipality have been recently administered gives grounds for hope that a still further improvement in the financial position of the Board will be noticeable from the report of the current year.

*Allahabad Municipality.*

Particulars of loans.	Year in which sanctioned.		Amount.
			Rs.
Water-works, 1st loan ... ..	1894		16,43,211
Ditto, 2nd loan ... ..	1897		53,000
Ditto, 3rd loan ... ..	1898		23,000

The last of the above loans granted to this Municipality, the Karela Bâgh extension loan, was completed during the year, and the instalments due on all three loans were paid.

A revival of trade and returning prosperity after a period of stress has much improved the financial position of this Municipality; the deficit on the transactions of the past two years has not been repeated during the year of report, and no default on the part of the Board in meeting its liabilities is now anticipated.

Excluding loans, and the expenditure of loan funds and opening balances, the income and expenditure of the Board for the years 1897-98 and 1898-99 compare as below :—

	1897-98.	1898-99.	Difference.
	Rs.	Rs.	Rs.
Income ...	3,60,641	3,87,740	+ 27,099
Expenditure ...	3,80,906	3,74,731	—6,175

The rise in receipts is due to a general increase under nearly all the heads of income and particularly under octroi, which increased from Rs. 1,88,819 in the last year to Rs. 1,97,619 in the year under report. Refunds fell from Rs. 30,538 in 1897-98 to Rs. 23,491, in consequence of the cessation of famine and the falling off of exports, and the net octroi income rose from Rs. 1,58,920 to Rs. 1,74,712. Rents produced Rs. 58,666 as against Rs. 47,447; the tax on carriages, horses, &c., Rs. 16,697 against Rs. 15,568; and the proceeds of the water-rate reached the figure of Rs. 80,789 as against Rs. 71,547. A comparison of the figures of receipts for the years prior to the

famine show that, in the main, the income under the various heads is now recovering its old level.

The decrease in expenditure on the other hand was due to savings under the heads "Maintenance of water-works," "Lighting," and "Re-funds of excess collections."

At the close of the year the Board had to its credit a substantial closing balance of Rs. 24,222 against Rs. 11,213, or Rs. 4,222 above the prescribed minimum.

From the report of the year's working, supplemented by the further reports by the Board of the action taken or contemplated in connection with the first audit note of the Examiner, Local Fund Accounts, it is evident that good work has been done, and that if natural causes are primarily responsible for the generally satisfactory financial results of the year, the Municipal Board are also to be given the credit for, on the whole, careful and efficient administration.

#### *Bara Banki Municipality.*

This Municipality paid up the balance due on the loan of Rs. 6,000 taken in 1892 for general purposes, and is now in a satisfactory position.

#### *Benares Municipality.*

The instalments due during the year on the loans taken by this Municipality were paid up.

The following are the loans taken up by the Municipality from Government:—

Particular of loans.	Years in which sanctioned.	Amount. Rs.
Water-works ...	... 1890 and 1894	19,58,226
Drainage project...	... 1894 and 1897	5,79,000

No further instalment of the sanctioned loan of Rs. 17,77,000 for the drainage project was taken during the year, as drainage operations were checked by the failure of the Board to secure a contractor for the novel and extremely difficult work in connection therewith. The question of the Board's capability of taking up further instalments, and the extent to which the drainage project will be carried out, are now under the consideration of Government.

The income of the Municipality, which thus included no loans, was Rs. 5,73,931 against Rs. 5,17,408, which included a sum of Rs. 79,000 taken on account of loan, in the previous year; and the expenditure on current requirements, excluding all outlay connected with the water and drainage works, amounted to Rs. 2,34,867 as against Rs. 2,35,900 in 1897-98. The surplus of ordinary receipts over ordinary charges thus reached the high figure of Rs. 3,39,064 or Rs. 1,36,556 in excess of that of the previous year.

From this surplus the Board devoted Rs. 46,643 to the carrying on of their drainage works and Rs. 6,880 towards the cost of a new raised reservoir; interest and sinking fund charges claimed Rs. 1,08,001, while the maintenance of the water-works cost Rs. 68,966 against Rs. 53,675 in 1897-98.

The octroi income completely recovered from the depression which marked it during the famine; the net receipts amounted to

Rs. 2,91,671 against Rs. 2,45,459 in the previous year. Good work was done in improving the octroi system and minor sources of income were vigorously developed. The assessments of the water-rate and drainage tax, municipal rents and hackney carriage fees were materially raised and a systematic revision of the water-rate was made by a special officer. The city manure and sweepings were sold to better advantage, and there was more demand for water for non-domestic purposes.

The Board have wisely husbanded their closing credit balance of Rs. 2,30,517, as it is doubtful whether the high level of the year's income, swollen as it was by the collection of arrears dating from the period of scarcity, will be maintained, or whether ordinary public works and current repairs can with safety continue to be starved as they have been in the past. At the same time heavy expenditure must soon be faced in connection with conservancy reforms; so that prudent and vigilant administration will be called for in the future.

#### *Bareilly Municipality.*

The loan of Rs. 13,500 taken by this Municipality in 1893 for conservancy was paid up in full, with interest due during the year under report. The financial position of this Municipality is now on a sound basis.

#### *Cawnpore Municipality.*

This Municipality paid up the instalments due during the year on the loan of Rs. 14,50,000 taken from Government for water-works in 1893.

The total income of the Board amounted to Rs. 4,04,991, of which Rs. 4,077 was the result of selling out invested funds, while Rs. 16,000 represented a payment of Terminal tax proceeds before the usual date. Deducting these sums, the normal receipts of the year amounted to Rs. 3,85,000 as against Rs. 3,23,635 in the previous year.

Expenditure amounted to Rs. 4,06,350; but to this sum should be added outstanding liabilities of Rs. 7,666 due to Cantonments and Rs. 20,000 or more due for kankar; the true charges, therefore, are Rs. 4,34,000. The annual deficit in the normal income of the Board therefore appears to have shrunk from Rs. 70,000 in the previous year to Rs. 49,000 in 1898-99. This deficit would probably have been much greater but for the enhancement in the Terminal tax rates which took effect from the 1st October 1898, and the present financial position of the Board is not all that could be desired. There is reason to hope that when the new rates sanctioned have been in force for a full year, and the taxation on piecegoods, &c., recently authorized by the Government of India, has been duly imposed, the annual balance will, with proper care, show an equilibrium between receipts and charges. The fears expressed last year of anticipated default in the payment of the instalments due on the loans were happily not realized in the year under report, nor is there now any apprehension of such in future. The improvement of the drainage and sanitation, and the disposal of the sewerage of the town, have now, however, become an imperative necessity, and the Board is taking steps to raise by direct taxation the additional income required to meet the initial and recurring charges necessitated.

*Dehra Dūn.*

The prescribed instalments due in liquidation of the loan of Rs. 91,000 taken in 1895 for water-works was duly paid by this Municipality.

The following figures compare the income and expenditure of the Board during the past two years:—

			1897-98.	1898-99.
			Rs.	Rs.
Income	...	...	27,518	27,792
Expenditure	...	...	32,308	25,168

The year's working has been fairly satisfactory. By exercising strict economy in Public Works the Board has been able to show a reasonably full closing balance of Rs. 4,826 as compared with Rs. 2,202 in the previous year.

Strict attention will, however, have still to be paid to the financial condition of the Municipality, specially in view of the fact that the cost of a drainage scheme, which is absolutely necessary for the improvement of the sanitary condition of the town, must shortly be met. The existing sources of the Board's revenues appear to be capable of considerable improvement, but hardly perhaps to the extent necessary to cover the cost of this drainage scheme. The Board has, therefore, again been advised to consider what methods may best be adopted to increase its income to such a figure as will enable it to meet normal expenditure *plus* sums required for the extra expenditure alluded to above. Certain proposals from the Board to this end are now before Government.

*Hardwar Union.*

The prescribed instalments in liquidation of the loan of Rs. 5,000 taken by this Municipality in 1896 for protective works were paid during the year.

The cessation of plague at the end of May 1893 was followed by a rapid rise in the municipal income during the latter half of the year, and in spite of considerable expenditure on Public Works and conservancy the municipal funds proper show a considerable closing balance. The figures are—

			1897-98.	1898-99.
			Rs.	Rs.
Opening balance	...	...	17,916	14,740
Income	...	...	39,246	44,827
Expenditure	...	...	42,422	38,092
Closing balance	...	...	14,740	21,475

Of the closing credit balance Rs. 10,406 belong to municipal funds proper as against 6,516 in the previous year, and Rs. 11,069 to the special fair fund against Rs. 8,224 in 1897-98. The year's administration was on the whole satisfactory, and the balance of the loan above was repaid a few days after the close of the year, and the Municipality is at the present moment free from debt.

*Kāshipur Municipality.*

This Municipality paid the yearly instalment due towards the liquidation of the loan of Rs. 6,500 taken in 1895 and repayable by 30 yearly instalments.

The gross income was Rs. 11,406 as against Rs. 8,819 in the previous year, and expenditure amounted to Rs. 9,852 against Rs. 9,397. The year closed with a balance in hand of Rs. 1,949.

*Kasganj Municipality.*

During the year this Municipality paid a sum of Rs. 5,000, with the sanction of Government, towards liquidation of the loan of Rs. 12,000 for drainage works taken in 1895; besides this special sum one half-yearly instalment of Rs. 366, including interest, was also paid. The second half-yearly instalment was not paid owing to a mistake. The income of the Board in the year of report amounted to Rs. 27,613 as against 23,256 in 1897-98, and the expenditure, including the large item of repayment on account of the loan referred to above, to Rs. 29,927 as compared with Rs. 21,932 in the previous year.

The balance at credit of the Board's account at the close of the year was Rs. 8,494.

The administration of this Municipality is satisfactory, and there is no reason to anticipate default in repayment of the Government loan.

*Khairabad Municipality.*

The instalment due during the year in liquidation of the loan of Rs. 2,500 taken by this Municipality in 1894 for conservancy works was duly paid.

There was an improvement in receipts, which rose from Rs. 7,932 in the past year to Rs. 9,366 in the year under report. To this sum, however, octroi alone contributed Rs. 6,866 against Rs. 5,624 in the previous year, and there was a corresponding rise in refunds, which amounted to Rs. 1,064 against Rs. 833. The closing balance of the year stood at Rs. 938 as against Rs. 247 of the previous year. Default in repayment of the Government loan is not anticipated, but there is still great room for improvement in the administration of this small Municipality.

*Lucknow.*

This Municipality paid the prescribed instalments due in liquidation of the loans aggregating Rs. 13,20,000 taken in 1893 and 1894 for water-works.

The year began with a balance in hand of Rs. 14,093; the total income amounted to Rs. 4,33,627 against Rs. 4,10,403, and the expenditure to Rs. 4,17,161 against Rs. 4,27,165 in the previous year. After punctually meeting the current liabilities of the year, the Board secured a workable closing balance of Rs. 30,559. The general restoration of prosperity in the Provinces has shown itself in the octroi income, the net proceeds of which were Rs. 2,88,440 against Rs. 2,70,961 in 1897-98.

The return to financial stability, on which the Board are to be congratulated, was not accomplished without considerable sacrifices, and it will be necessary for the Board to continue its rigid economy over the expenditure until some means can be devised of improving its normal income. A default in the repayment of the loans taken from Government is not, however, anticipated.

*Meerut.*

This Municipality paid up the instalments due during the year on the loan of Rs. 7,50,000 taken in 1895 for water-works.

No further debt was incurred in connexion with the works although the extension of the supply to the Cantonment was steadily pushed on.

The balance-sheet of the Board compares very favourably with that of the preceding year, as indicated by the following figures of the revenue account:—

Income.				Expenditure.			
		1897-98.	1898-99.			1897-98.	1898-99.
		Rs.	Rs.			Rs.	Rs.
Ordinary ...	...	1,97,375	2,09,743	Ordinary ...	...	1,24,860	1,16,956
Government contribution ...	...	30,000	39,806	On water-works (from revenue)	...	1,551	338
				Ditto maintenance ...	...	18,031	21,234
				Cantonment share of octroi ...	...	42,960	50,978
				Repayment of loans ...	...	43,152	43,152
Total ...	...	2,27,375	2,49,549	Total ...	...	2,30,554	2,32,658
Opening balance ...	...	38,517	35,368	Closing balance ...	...	35,368	52,259

The improvement in the financial position is satisfactory, and seems to have been secured without any sacrifice of the sanitary interests of the city. Octroi yielded Rs. 1,67,667 against Rs. 1,53,639 in the previous year, and there was also a general improvement among the minor sources of income. The present position of the Board leaves no room to apprehend a default in payment of its liabilities.

*Mussoorie.*

Particulars of loans.	Year in which taken.	Amount. Rs.
Water-works (1st loan) ...	... 1894	36,000
Ditto (2nd loan) ...	... 1895	10,000
Sewerage (3rd loan) ...	... 1896	40,000
Ditto (4th loan) ...	... 1898	19,000

The instalments due on the above loans were paid up during the year.

Loans and expenditure from the loan account being excluded, the receipts and charges for the year compare as below with those for 1897-98:—

		1897-98.	1898-99.
		Rs.	Rs.
Ordinary income ...	...	71,227	89,837
Opening balance ...	...	9,124	1,672
Ordinary expenditure ...	...	78,679	81,280
Closing balance ...	...	1,672	10,229

But from the closing balance must be deducted liabilities amounting to Rs. 7,823, while the recoverable arrears of collections are given as only Rs. 2,771. The closing balance is thus, after allowance made for those adjustments, considerably below the minimum prescribed by Government.

The improved income was due to the introduction of the new capitation and slaughter taxes, to the establishment of a new tolling station, and to an unexpected rise in the proceeds from the House tax. On the expenditure side the only noticeable feature is the reduction of the outlay on conservancy, as the result of the relaxation of the precautions against plague. The financial position of this Municipality is not altogether a satisfactory one and demands the closest attention of the Board to ensure an increase in income and a good workable balance. Besides the loans above, the Board owes also Rs. 7,000 on account of private loans, and there was at the close of the year a sum estimated at Rs. 11,000 outstanding on account of a claim made by the contractors who constructed the Bhilaru Shoot. To enable the Board to meet this claim, Government has since had to sanction the grant of a further loan of Rs. 11,000.

*Naini Tal Municipality.*

The following are the loans which have been granted by Government to this Municipality:—

Particulars of loans.	Year in which loan was sanctioned.	Amount. Rs.
Water-works (1st loan) ...	1894	2,60,000
Drainage and water-works (2nd loan) ...	1894	20,000
General purposes (3rd loan) ...	1897	10,000
Ditto (4th loan) ...	1897	5,000
Water works (5th loan) ...	1897	2,47,000

During the year the Committee paid up in full the amount of the fourth loan of Rs. 5,000. It also paid up the instalment due on the second and third loans as well as the overdue first instalment of Rs. 612 on the latter loan. In the matter of the first loan default has been made in respect of four instalments. No payment was made in liquidation of the fifth loan, the taking up of which was completed during the year; the terms have not yet been settled, and repayment has been postponed till the 31st March 1900 under G. G. O. No. 37, dated 16th March 1899. At the close of the year the position of the loan account was (after allowance for the concession above):—

Loan.	Half-yearly instalment.	Due on account of 1898-99 and previous year.	Falling due in 1899-1900.	Unpaid capital at end of 1898-99.
Rs.	Rs.	Rs.	Rs.	Rs.
1st ... 2,60,000	7,480	29,920	14,960	2,50,576
2nd ... 20,000	575	...	1,150	18,521
3rd and 5th consolidated ... 2,55,000	Not yet settled,	7,066	10,200	2,55,000
Total ...	...	36,986	26,310	5,24,097

The accounts of the year as compared with 1897-98 were as under :—

		1897-98.			1898-99.		
		Rs.	a.	p.	Rs.	a.	p.
Opening balance...	{ Revenue ...	2,198	7	9	4,462	9	11
	{ Loan ...	...			15,483	10	4
Income ...	{ Revenue ...	86,670	5	0	1,01,421	12	6
	{ Loan ...	1,35,000	0	0	1,27,000	0	0
Expenditure ...	{ Revenue ...	99,406	2	10	83,123	4	6
	{ Loan ...	1,04,516	5	8	1,32,688	13	10
Closing balance ...	{ Revenue ...	...			22,761	1	11
	{ Loan ...	19,946	4	3	9,794	12	6

The enhancement of certain existing taxes and the imposition of certain new taxes are mainly responsible for the increase of the total revenue income during the year under report ; while the fall in expenditure is chiefly attributable to the Toll tax having been farmed and not collected by the agency of the Municipal establishment, and to the falling off in original works and repairs as compared with the previous year. The administration showed a marked improvement.

The credit balance shown at the close of the year was misleading, as it was only secured by default in paying a very much larger sum in the shape of instalments and interest on the various Government loans.

The financial position of this Municipality has for some time past been a source of great anxiety to Government ; but, with the consent of the Government of India, measures have now been taken to restore the Municipality to solvency.

#### *Sultānpur Municipality.*

The first instalment, Rs. 545, in liquidation of the loan of Rs. 1,000 taken by this Municipality in 1897 was paid up during the year. The gross income of the year was Rs. 17,494 as compared with Rs. 17,719 in the previous year, and the total expenditure amounted to Rs. 15,490 as compared with Rs. 16,990. The closing balance was Rs. 3,732, and the Municipality is in a sound position.

38. In accordance with paragraph 6 of the Government of India's Resolution No. 55-60, dated 24th April 1899, a short account of the action taken in these Provinces to confine octroi taxation to articles which are consumed locally in sufficient quantities to yield an appreciable amount of income from a light duty, and to obviate, by the provision of bonded warehouses and otherwise, the degeneration of octroi taxation into a transit duty, is herewith appended.

The principles on which this Government permits the levy of octroi, and which must be observed before the sanction necessary for the formal imposition of the tax under section 15 of Act XV of 1873 and section 42(5) of Act XV of 1883 is accorded, are contained in Circular (General) No. 28A, dated 4th December 1868, Circular No. 49A, dated 23rd January 1871, and G. O. No. 601, dated 3rd July 1882, printed on pages 117-118 of the North-Western Provinces and Oudh Manual ; in Circular No. 4A, dated 13th March 1871, printed on page 119 (*idem*) ; in G. O. No. <sup>1435</sup><sub>11-231</sub>, dated 27th June 1889, on page 125, in G. G. O. No. 58, dated 16th July 1886, on page 126 ; and in Circular No. 13A,

dated 1st February 1878, and Notification No.  $\frac{2944}{\text{XI}-510A}$  dated 7th December 1891, on pages 127-128 of the Manual. Moreover, under section 18 of Act XV of 1873, and section 64(1)(a) of Act XV of 1883, Government itself makes the rules necessary for the due working of the octroi tax in Municipalities. These rules are framed with a view to suit varying local circumstances; but the sets of model rules both for the assessment and collection, and for the refund of octroi duty, printed on pages 110 to 124 and pages 128 to 132, respectively, of the Municipal Manual, are used as a basis. Further orders and directions of this Government to Municipalities relating to the levying and to the working of the octroi tax are also printed on pages 117 to 133 of the Manual. Lastly, in these Provinces, the annual expenditure report of each of the 104 Municipalities, of which 81 now levy octroi duty, is separately and carefully reviewed by Government, and each individual Board or Committee receives direct the instructions or advice of Government upon its year's work. A further check upon the working of municipal bodies generally, and a means of ascertaining, by outside and unprejudiced criticism, indisputable information as to the operation of octroi taxation in individual Municipalities, are afforded by the Inspection and Audit Notes of the Local Audit Staff, which, established since the beginning of 1893, has, under the direction of an Examiner of Local Funds Accounts, spent the intervening period in visiting the various individual towns. The object of the operations of the Examiner and his staff is primarily the auditing of municipal accounts; but in many cases, questions of a purely technical nature of accounts have become inseparably bound up with wider considerations of an administrative character: and in these instances the notes of the audit staff are useful indexes of the state of all branches of the Municipal administration, among them the important branch of the octroi administration. Wherever, from these notes or from the annual expenditure reports, there was any reason to suspect that the principles indicated by the circulars or orders cited above were being contravened, the Boards and Committees have been addressed by Government, and suitable action taken to bring the working of the octroi system into accord therewith.

Apart from this general controlling action exercised by Government, specific action to bring the working of octroi taxation into closer conformity with the principles indicated above, was taken in the Municipalities of Agra (where the whole octroi schedule and rules are now under revision), Benares (where the rules were revised during the year, and where, as in the case also of the Sikandrabad Municipality, the necessity of a bonded warehouse is being pressed upon the Board), and in Jhānsi, Hāthras, and Sītapur (besides the municipalities already referred to in paragraph 20 of this resolution), where similar action to free through trade, whether by exempting articles on which the rates of exports to imports is excessive, or by the provision of bonding facilities, is being pressed upon the Boards and Committees concerned. These measures, however, appertain to proceedings which are still pending and will be dealt with in detail by Government in reviewing the municipal reports of the current year. Several minor measures towards the same

ends were completed during the year in Háthras, Agra, Bareilly, and several smaller Municipalities.

39. The annual report of each municipality has been separately reviewed by Government, and the necessary orders passed on all important points. The year, on the whole, has been a favourable one. A return to more normal seasons, after the cessation of famine, has improved the income of the Boards. With the exception of the Naini Tal Municipality, the Boards were all in a position, by the end of the year, to meet their liabilities. The present state of the finances of most Municipalities gives no ground for anxiety.

The accounts of nearly all municipal bodies have now been audited by the Local Audit Staff, to whose operations reference was made last year, and the inspection notes of the Examiner, Local Fund Accounts, have brought to light many unfortunate instances of laxity of administration or defective arrangements. These have been duly noticed and steps have been or are being taken by the Boards concerned to remedy the irregularities pointed out.

The defects which have come to light, however, are not of recent growth; and though their detection has disfigured the year's record, there are indications of improvements in the general tone of Municipal administration. In Agra, where, in consequence of the abuses which had become rife, Government had finally to intervene by an order under section 62, Act XV of 1883, and assist the Board to mend its ways, the improvement effected in even the few closing months of the year was beyond expectation, and there is every prospect that the stimulus of the measures undertaken will be maintained. The alleged state of the administration in the important Municipality of Cawnpore led to a special inquiry, which had the effect of drawing the Board's attention to certain weak points in its administration, and steady progress is now to be expected. The strictures passed by Government at the beginning of the year upon the management of Municipal affairs by the Mussoorie Board have led to serious efforts being made to level up the efficiency of the administration. Not less satisfactory has been the improvement in the Municipality of Naini Tal, where the audit and inspection of the accounts by the Local Audit Staff had disclosed serious irregularities and leakage of municipal revenue, and in the Municipalities of Bareilly, Benares, and Sháhjahánpur, though in the last-mentioned place the necessary steps were not taken till the closing portion of the year. Throughout the year the Examiner, Local Fund Accounts, and his staff have rendered valuable services to the Boards, whose accounts they have audited, in pointing out the defects of their arrangements, and in indicating the sources from, and directions in, which the development of municipal income could be looked for or improvement in the administration was possible.

On the whole, the Lieutenant-Governor and Chief Commissioner is glad to observe the sense of their duties and responsibilities that the Boards and Committees generally have displayed. His Honor desires to acknowledge especially the loyal co-operation, continued from the previous year, of the Municipalities of the Provinces with the Government in its efforts to prevent the importation and the spread of plague:

and he takes this opportunity of congratulating them both upon the degree of success attained in the past in this respect and in the effective improvement of their sanitary arrangements generally. Not less does he desire to acknowledge the services which, as shown by the various reports, have been rendered by the individual members of many of the Boards and Committees. It is no longer doubtful that Municipal institutions in these Provinces serve a most useful purpose. They are a great help to the Government, and they confer on the people manifold advantages of an administrative, sanitary, and educational character.

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ORDERED :

ORDERED that a copy of this Resolution be forwarded to all Commissioners of Divisions, North-Western Provinces and Oudh, for information and communication to Chairmen of Municipal Boards and Presidents of Municipal Committees in their respective Divisions.

Ordered also that a copy of this Resolution be published in the *North-Western Provinces and Oudh Gazette* for general information.

By order, &c.,

J. S. MESTON,

*Secy. to Govt., N.-W. P. and Oudh.*





STATEMENT NO. I.—Showing the constitution of the Municipalities in the North-Western Provinces and Oudh during the year ending 31st March 1899.

1	2	3	4	5	6	7								8
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of members of Committee or Board.								Remarks.
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
						<i>Ex officio.</i>	<i>Nominated.</i>	<i>Elected.</i>	<i>Total.</i>	<i>Officials.</i>	<i>Non-officials.</i>	<i>Europeans.</i>	<i>Natives.</i>	
MUNICIPALITY.	Dehra ...	1	Dehra ...		21,881	...	3	16	19	7	12	8	11	
		2	Mussoorie ...		11,051	1	3	10	14	4	10	13	1	
		3	Sahāranpur ...		63,194	...	5	16	21	4	17	7	14	
	Sahāranpur ...	4	Hardwār Union ...		29,125	...	4	13	17	4	13	3	14	
		5	Deoband ...		19,250	...	2	13	15	3	12	2	13	
		6	Roorkee ...		14,291	...	3	10	13	3	10	2	11	
	Muzaffarnagar,	7	Muzaffarnagar ...		18,166	...	4	13	17	3	14	1	16	
		8	Kandhla ...		9,487	...	4	13	17	2	15	1	16	
		9	Kairana ...		18,420	...	3	13	16	2	14	1	15	
	Meerut ...	10	Meerut ...		119,390	...	5	16	21	4	17	3	18	
		11	Ghāziabad ...		10,193	...	1	10	11	2	9	1	10	
		12	Shāhdera ...		5,306	1	1	6	8	2	6	1	7	
	Meerut ...	13	Baraut ...	Act XV of 1883.	6,781	...	1	7	8	2	6	1	7	
		14	Bāghpat ...		6,292	...	1	10	11	2	9	1	10	
		15	Hāpur ...		14,977	...	1	10	11	2	9	1	10	
	Bulandshahr ...	16	Pilkhua ...		5,441	...	1	7	8	2	6	1	7	
		17	Sardhana ...		12,059	...	1	10	11	2	9	1	10	
		18	Mowana ...		8,221	...	1	7	8	2	6	1	7	
	Bulandshahr ...	19	Bulandshahr ...		16,931	1	1	7	9	4	5	2	7	
		20	Anūpshahr ...		7,952	1	1	7	9	3	6	1	8	
		21	Khurja ...		26,349	1	2	10	13	4	9	2	11	
	Aligarh ...	22	Sikandrabad ...		15,231	1	1	7	9	3	6	1	8	
		23	Koil (Aligarh) ...		61,485	...	3	13	16	2	14	4	12	
		24	Hāthras ...		39,181	...	2	13	15	2	13	1	14	
	Agra ...	25	Atrauli ...		15,408	...	...	10	10	1	9	...	10	
		26	Sikandra Rao ...		10,263	...	1	11	12	2	10	...	12	
			Divisional Total...		586,325	6	55	278	339	73	266	60	279	
AGRA.	Muttra ...	27	Muttra ...		56,431	...	4	13	17	4	13	3	14	
		28	Brindaban ...		26,000	...	1	10	11	2	9	1	10	
		29	Kosi ...		8,404	...	1	10	11	2	9	1	10	
	Agra ...	30	Agra ...		168,662	...	10	24	34	4	30	5	29	
		31	Fatehpur-Sikri ...		6,286	2	6	...	8	2	6	1	7	
		32	Firozabad ...		15,278	2	...	9	11	2	9	1	10	

STATEMENT NO. I.—*Showing the constitution of the Municipalities in the North-Western Provinces and Oudh during the year ending 31st March 1899—(continued).*

1	2	3	4	5	6	7								8	
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of members of Committee or Board.								Remarks.	
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
						Ex officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.		
AONA—(concluded).	Farrukhabad ...	33	Fatehgarh-cum-Farrukhabad.	Act XV of 1883.	73,009	...	1	28	29	6	23	1	28		
	Mainpuri ...	34	Mainpuri ...		18,551	...	4	13	17	2	15	2	15		
	Etawah ...	35	Etawah ...		38,793	...	4	16	20	4	16	3	17		
	Etah ...	36	Etah ...		7,800	...	4	13	17	3	14	2	15		
		37	Soron ...		11,265	...	3	13	16	3	13	2	14		
		38	Kasganj ...		16,050	...	3	13	16	2	14	1	15		
		39	Marehra ...		7,812	...	7	2	9	3	6	2	7		
		40	Jalesar ...		13,420	...	2	13	15	3	12	1	14		
	Divisional Total ...				...	467,761	4	50	177	230	42	189	26	205	
	ROHILKHAND.	Bareilly ...	41		Bareilly ...	Act XV of 1883.	107,785	1	9	27	37	5	32	5	32
Bijnor ...		42	Bijnor ...	16,236	...		3	13	16	4	12	1	15		
		43	Chandpur ...	12,256	...		4	13	17	1	16	...	17		
		44	Dhampur ...	6,708	...		...	10	10	1	9	...	10		
		45	Nagina ...	22,150	...		3	13	16	2	14	1	15		
Budaun ...		46	Najibabad ...	19,410	...		...	13	13	1	12	...	13		
		47	Budaun ...	35,372	...		5	17	22	2	20	2	20		
		48	Bilsi ...	5,802	...		8	1	9	3	6	1	8		
		49	Ujhani ...	7,427	...		2	7	9	2	7	2	7		
Moradabad ...		50	Sahaswan ...	15,601	...		3	10	13	2	11	1	12		
		51	Moradabad ...	72,515	...		5	18	23	3	20	2	21		
		52	Chandausi ...	28,111	...		2	10	12	2	10	1	11		
		53	Amroha ...	35,094	...		4	13	17	2	15	1	16		
Shahjahanpur,		54	Sambhal ...	37,226	...		1	19	20	1	19	...	20		
		55	Shahjahanpur ...	76,977	...		6	19	25	3	22	3	22		
		56	Tilhar ...	17,265	...		3	12	15	3	12	2	13		
Pilibhit ...		57	Pilibhit ...	33,799	...		4	13	17	2	15	1	16		
		58	Bisalpur ...	9,221	...		...	10	10	2	8	1	9		
Divisional Total ...			...	558,955	1	62	238	301	41	250	24	277			
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	Act XV of 1873.	163,779	...	2	22	24	3	21	6	18		
	Fatehpur ...	60	Fatehpur ...		20,179	...	2	13	15	2	13	1	14		
	Banda ...	61	Banda ...		23,071	1	2	12	15	2	13	1	14		
	Allahabad ...	62	Allahabad ...		162,895	1	6	21	28	7	21	9	19		

STATEMENT NO. I.—*Showing the constitution of the Municipalities in the North-Western Provinces and Oudh during the year ending 31st March 1899—(continued).*

1	2	3	4	5	6	7								8
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of members of Committee or Board.								Remarks.
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
						<i>Ex officio.</i>	<i>Nominated.</i>	<i>Elected.</i>	<i>Total.</i>	<i>Officials.</i>	<i>Non-officials.</i>	<i>Europeans.</i>	<i>Natives.</i>	
ALLAHABAD—(consolid.).	Jhānsi ...	63	Jhānsi ...	Act XV of 1873.	53,779	4	16	...	20	4	16	5	15	
		64	Lalitpur ...	Ditto ...	11,348	4	8	...	12	4	8	...	12	
		65	Man-Rānipur ...	Act XV of 1883.	19,675	1	2	13	16	4	12	1	15	
	Jalaun ...	66	Orai ...	Act XV of 1873.	8,369	6	...	12	18	6	12	2	16	
		67	Kālpī ...		12,713	3	...	6	9	3	6	...	9	
		68	Kūnch ...		13,408	3	...	6	9	3	6	...	9	
	Divisional Total ...		...	...	489,216	23	38	105	166	38	128	25	141	
BENARES.	Benares ...	69	Benares ...	Act XV of 1883.	211,586	1	6	18	25	3	22	3	22	
	Mirzapur ...	70	Mirzapur ...		84,130	...	1	19	20	2	18	3	17	
	...	71	Chunār ...		11,423	...	2	10	12	3	9	1	11	
	Jaunpur ...	72	Jaunpur ...		42,819	...	3	13	16	3	13	1	15	
	Ghāzipur ...	73	Ghāzipur ...		44,970	1	5	19	25	3	22	3	22	
	Ballia ...	74	Ballia ...		16,372	...	...	10	10	3	7	1	9	
Divisional Total ...		...	...	...	411,300	2	17	89	108	17	91	12	96	
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	Act XV of 1883.	62,677	...	5	16	21	2	19	2	19	
	Azamgarh ...	76	Azamgarh ...		19,442	...	3	13	16	4	12	3	13	
	Divisional Total ...		...	...	82,119	...	8	29	37	6	31	5	32	
KUMAON.	Almora ...	77	Almora ...	Act XV of 1883.	6,825	...	3	10	13	3	10	3	10	
	...	78	Nainī Tal ...	Act XV of 1873.	12,408	3	8	...	11	6	5	8	3	
	Nainī Tal ...	79	Kāshipur ...	Act XV of 1883.	14,717	1	1	10	12	3	9	1	11	
	...	80	Haldwānī ...	Act XV of 1873.	4,947	4	8	...	12	4	8	3	9	
Divisional Total ...		...	...	...	38,897	8	20	20	48	16	32	15	33	
LUCKNOW.	Lucknow ...	81	Lucknow ...	Act XV of 1883.	244,393	1	7	24	32	4	28	7	25	
	Unao ...	82	Unao ...		12,831	...	2	10	12	5	7	2	10	
	Rae Bareli ...	83	Rae Bareli ...		18,798	...	4	19	23	3	20	2	21	
	Sitapur ...	84	Sitapur ...		21,380	...	2	10	12	2	10	1	11	
	...	85	Khairabad ...		13,773	...	2	10	12	1	11	1	11	

STATEMENT No. I.—Showing the constitution of the Municipalities in the North-Western Provinces and Oudh during the year ending 31st March 1899—(concluded).

1	2	3	4	5	6	7								8
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of members of Committee or Board.								Remarks.
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
						Ex officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
LUCKNOW—(concluded).	Hardoi ...	86	Hardoi ...	Act XV of 1883.	11,152	...	3	13	16	8	8	2	14	
		87	Shahabad ...		20,153	...	2	13	15	2	13	1	14	
		88	Sandila ...		16,813	...	4	16	20	1	19	...	20	
		89	Saudi ...		9,639	...	1	10	11	2	9	1	10	
		90	Pihani ...		7,993	...	2	7	9	3	6	2	7	
	Kheri ...	91	Lakhimpur ...		8,073	...	2	13	15	3	12	1	14	
		92	Muhamdi ...		6,932	...	2	9	11	1	10	...	11	
			Divisional Total ...	...	391,930	1	33	154	188	35	153	20	168	
FYZABAD.	Fyzabad ...	93	Fyzabad ...	Act XV of 1883.	72,686	...	6	18	24	1	23	3	21	
		94	Tanda ...		19,724	...	...	16	16	3	13	1	15	
	Gonda ...	95	Gonda ...		14,609	...	5	18	23	11	12	2	21	
		96	Nawabganj ...		9,213	...	1	10	11	2	9	1	10	
		97	Utraula ...		6,625	...	1	10	11	2	9	1	10	
	Bahraich ...	98	Balrampur ...		14,849	1	...	18	19	2	17	1	18	
		99	Bahraich ...		24,046	...	4	16	20	5	15	1	19	
		100	Nanpara ...		9,322	...	2	10	12	2	10	...	12	
	Sultanpur ...	101	Bhinga ...		5,921	...	...	10	10	3	7	1	9	
		102	Sultanpur ...		8,751	...	5	15	20	6	14	2	18	
	Partabgarh ...	103	Bela (Partabgarh),		8,958	...	11	1	12	3	9	2	10	
	Bara Banki ...	104	Nawabganj (Bara Banki).		14,478	...	4	13	17	4	13	2	15	
			Divisional Total ...	...	209,182	1	30	155	195	44	151	17	178	
			GRAND TOTAL ...	...	3,235,685	46	322	1,245	1,613	312	1,291	204	1,409	

## STATEMENT NO. II.—Showing the Income of the Municipalities in the

Division.	2	3	4	5	6			
					Municipal rates and taxes.			
					Octroi (a).			
					(a)	(b)	(c)	(d)
	Name of district.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra ...	1	Dehra ...	2,202	...	...	...	...
		2	Mussoorie ...	12,198	...	...	...	...
		3	Sahāranpur ...	4,778	23,803	1,501	2,711	5,255
	Sahāranpur ...	4	Hardwār Union ...	14,740	16,027	150	1,072	2,384
		5	Deoband ...	1,337	6,805	309	749	781
		6	Roorkee ...	1,178	6,632	727	827	1,296
	Muzaffarnagar ...	7	Muzaffarnagar ...	3,224	6,751	886	696	1,675
		8	Kandhla ...	831	3,452	337	254	307
		9	Kairana ...	803	6,899	491	560	285
	Meerut ...	10	Meerut ...	38,612	86,355	5,485	8,006	13,514
		11	Ghāziabad ...	12,572	9,850	525	64	1,236
		12	Shahdera ...	843	...	...	...	...
	Meerut ...	13	Baraut ...	1,112	2,557	91	263	300
		14	Bāghpat ...	642	2,631	289	180	472
		15	Hāpur ...	2,670	10,875	300	1,107	1,430
	Bulandshahr ...	16	Pilkhua ...	337	...	...	...	...
		17	Sardhana ...	2,470	5,189	525	494	668
		18	Mowana ...	55	...	...	...	...
	Bulandshahr ...	19	Bulandshahr ...	2,043	9,146	...	721	1,067
		20	Anūpsahr ...	2,314	4,285	...	332	440
		21	Khurja ...	4,235	18,499	...	2,098	1,858
	Aligarh ...	22	Sikandrabad ...	2,738	10,355	...	782	1,332
		23	Koīl (Aligarh) ...	2,577	38,908	3,305	2,603	4,004
		24	Hāthras ...	2,873	16,755	...	2,660	1,425
	Aligarh ...	25	Atrauli ...	4,485	7,048	440	301	851
		26	Sikandra Rao ...	1,832	4,214	612	259	292
			Divisional Total ...	1,23,701	2,97,036	15,973	26,748	40,372
AGRA.	Muttra ...	27	Muttra ...	3,358	34,377	1,624	3,053	2,842
		28	Brindaban ...	1,092	11,771	66	1,901	1,407
		29	Kosi ...	5,548	2,279	586	401	817
	Agra ...	30	Agra ...	33,221	69,229	18,091	13,857	11,811
		31	Fatehpur-Sikri ...	1,751	2,449	362	259	...
		32	Firozabad ...	2,650	6,993	503	524	1,025

North-Western Provinces and Oudh during the year ending 31st March 1899.

6					Remarks.
Municipal rates and taxes—(continued).					
Octroi (a)—(concluded).					
(e)	(f)	(g)	(h)	(i)	
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	s. 1,557 were realized from nazul property.
...	...	...	...	...	
5,374	2,154	10,374	2,426	53,598	s. 2,615 were realized from nazul property.
799	485	3,565	1,315	25,797	s. 1,645 ditto ditto.
566	580	2,121	353	12,264	s. 52 ditto ditto.
1,286	513	2,503	356	14,140	s. 3,489 ditto ditto.
2,345	1,372	3,455	804	17,984	s. 330 ditto ditto.
279	103	851	...	5,583	
1,247	...	1,507	...	10,989	s. 38 were realized from nazul property.
8,685	3,861	20,912	2,862	1,49,680	s. 2,131 ditto ditto.
279	183	1,570	162	13,869	s. 128 ditto ditto.
...	...	...	...	...	
334	77	1,208	157	4,987	s. 20 were realized from nazul property.
333	128	576	56	4,665	s. 14 ditto ditto.
551	129	2,336	721	17,449	s. 3 ditto ditto.
...	...	...	...	...	...
346	276	1,290	205	8,993	
...	...	...	...	...	
935	175	2,375	335	14,754	s. 1 was realized from nazul property.
301	87	636	102	6,183	s. 860 were ditto ditto.
1,342	146	2,468	475	26,886	s. 54 ditto ditto.
1,019	246	2,206	287	16,227	s. 1,461 ditto ditto.
3,246	1,550	7,717	3,745	65,078	
3,223	1,075	3,242	1,200	29,589	s. 802 were realized from nazul property.
770	385	1,272	439	11,006	s. 1,126 ditto ditto.
483	163	1,128	202	7,353	
33,743	13,688	73,312	16,202	5,17,074	
2,071	1,474	6,159	1,650	53,250	s. 810 were realized from nazul property.
748	808	2,096	402	18,299	s. 13 ditto ditto.
819	259	1,852	346	7,359	s. 1,330 ditto ditto.
5,832	7,167	24,788	5,861	1,56,636	s. 10,178 ditto ditto.
128	187	703	...	4,079	s. 106 ditto ditto.
450	290	2,398	412	12,595	s. 648 ditto ditto.

9					10					9						
nd contributions (for general ial purposes)—(concluded).					Miscellaneous.					Grants and contributions (for general and special purposes).						
her sources— cluded).										From Government.			From Local Funds.			From other sources.
For medical purposes.	Total.	Recoveries on account of services rendered to private individuals (a).	Other items (b).	Total.						For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
Rs.	Rs.	Rs.	Rs.	Rs.						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	4,630	...	132	132						4,300	...	...	330	...	...	...
...	143	...	211	211						...	...	...	43	...	...	100
...	500	595	1,612	2,207						...	...	500	...	...	...	...
...	...	...	32	32						...	...	...	...	...	...	...
...	...	7	146	153						...	...	...	...	...	...	...
...	...	...	126	126						...	...	...	...	...	...	...
...	...	62	30	92						...	...	...	...	...	...	...
...	...	...	158	158						...	...	...	...	...	...	...
...	...	...	8	8						...	...	...	...	...	...	...
120	120	1,000	40,850	41,850						...	...	...	...	...	...	...
...	...	...	55	55						...	...	...	...	...	...	...
...	...	...	8	8						...	...	...	...	...	...	...
...	...	...	482	482						...	...	...	...	...	...	...
...	...	...	81	31						...	...	...	...	...	...	...
...	199	...	3	3						...	...	...	...	199	...	...
...	...	...	109	109						...	...	...	...	...	...	...
...	...	...	85	85						...	...	...	...	...	...	...
...	...	...	1	1						...	...	...	...	...	...	...
...	...	...	82	82						...	...	...	...	...	...	...
...	...	...	3	3						...	...	...	...	...	...	...
...	...	...	123	123						...	...	...	...	...	...	...
...	...	...	101	101						...	...	...	...	...	...	...
...	250	...	376	376						...	...	...	250	...	...	...
...	...	...	18	18						...	...	...	...	...	...	...
...	...	...	14	14						...	...	...	...	...	...	...
...	...	...	25	25						...	...	...	...	...	...	...
120	5,842	1,664	44,821	46,485						4,300	...	500	623	199	...	100
...	36	...	156	156						...	36	...	...	...	...	...
...	182	...	51	51						...	156	...	...	26	...	...
...	...	...	8	8						...	...	...	...	...	...	...
...	...	7,123	2,184	9,307						...	...	...	...	...	...	...
...	...	...	8	8						...	...	...	...	...	...	...
...	...	82	113	195						...	...	...	...	...	...	...

North-Western Provinces and Oudh during the year ending 31st March 1899.

11		12	13	14	15	Remarks.
Extraordinary and Debt—(concluded).		Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.	
Deposits (c).	Total.					
Rs.	Rs.	Rs.	Rs.	Rs. n. p.	Rs. a. p.	
...	...	27,752	29,954	0 12 1	1 4 4	Rs. 1,557 were realized from nazul property.
1,734	20,734	1,08,756	1,20,954	7 7 1	9 13 5	
140	140	65,896	70,674	0 14 4	1 0 8	Rs. 2,615 were realized from nazul property.
...	...	44,827	59,567	1 5 9	1 8 8	Rs. 1,645 ditto ditto.
16	16	13,867	15,204	0 10 2	0 11 6	Rs. 52 ditto ditto.
...	...	23,650	24,828	1 3 5	1 10 6	Rs. 3,489 ditto ditto.
...	...	22,034	25,258	1 0 5	1 3 5	Rs. 330 ditto ditto.
...	...	7,068	7,899	0 9 5	0 11 11	
...	...	13,541	14,344	0 9 7	0 11 9	Rs. 38 were realized from nazul property.
...	...	2,31,563	2,70,175	1 4 5	1 15 0	Rs. 2,131 ditto ditto.
...	...	16,834	29,406	1 6 6	1 10 5	Rs. 128 ditto ditto.
...	...	2,523	3,366	0 4 0	0 7 0	
...	...	6,997	8,109	0 12 2	1 0 6	Rs. 20 were realized from nazul property.
...	...	6,450	7,092	0 12 6	1 0 5	Rs. 14 ditto ditto.
...	...	24,399	27,069	1 2 8	1 10 1	Rs. 3 ditto ditto.
...	...	3,059	3,396	0 6 11	0 9 0	...
...	...	11,220	13,690	0 11 11	0 14 11	
...	...	4,276	4,331	0 5 9	0 8 4	Rs. 1 was realized from nazul property.
...	...	19,921	21,964	0 13 11	1 2 10	Rs. 860 were ditto ditto.
...	...	8,913	11,227	0 15 10	1 1 11	Rs. 54 ditto ditto.
...	...	34,032	38,267	1 0 4	1 4 8	Rs. 1,461 ditto ditto.
...	...	18,761	21,499	1 1 1	1 3 8	
...	...	74,189	76,766	1 1 0	1 3 4	Rs. 802 were realized from nazul property.
...	...	37,726	40,599	0 12 1	0 15 5	Rs. 1,126 ditto ditto.
...	...	12,605	17,090	0 11 6	0 13 1	
...	...	8,603	10,435	0 11 6	0 13 5	
1,890	2,890	8,49,462	9,73,163	0 15 5	1 9 4	
...	...	63,482	66,840	0 15 2	1 1 11	Rs. 810 were realized from nazul property.
...	...	21,688	22,780	0 11 3	0 13 4	Rs. 13 ditto ditto.
...	...	12,180	17,728	0 15 6	1 7 2	Rs. 1,330 ditto ditto.
...	...	3,04,542	3,37,763	1 7 2	1 12 10	Rs. 10,178 ditto ditto.
...	...	5,056	6,807	0 10 4	0 12 10	Rs. 106 ditto ditto.
...	...	14,688	17,338	0 13 2	0 15 4	Rs. 648 ditto ditto.

## STATEMENT No. II.—Showing the Income of the Municipalities in the

1	2	3	4	5	6			
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Municipal rates and taxes.			
					Octroi (a).			
					(a)	(b)	(c)	(d)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(concluded).	Farukhabad ...	33	Fatehgarh-c u m- Farukhabad.	11,213	34,909	2,235	2,602	1,818
	Mainpuri ...	34	Mainpuri ...	3,723	9,485	189	639	625
	Etawah ...	35	Etawah ...	14,943	21,059	1,373	1,288	3,846
	Etah ...	36	Etah ...	3,235	5,244	99	432	487
		37	Soron ...	2,475	8,864	241	433	561
		38	Kāsganj ...	10,808	5,937	743	1,055	784
		39	Marehra ...	1,407	2,513	509	305	228
		40	Jalesar ...	3,247	6,357	531	635	155
			Divisional Total ...	98,671	2,21,457	27,157	26,484	26,406
	Barcilly ...	41	Bareilly ...	6,634	49,079	5,063	7,196	12,104
Bijnor ...	42	Bijnor ...	641	4,594	295	556	703	
	43	Chandpur ...	2,778	3,920	272	409	295	
	44	Dhampur ...	3,685	3,032	112	327	1,271	
	45	Nagina ...	1,200	4,542	504	869	1,314	
	46	Najibabad ...	770	6,421	326	1,008	567	
	47	Budaun ...	6,304	11,995	858	1,236	1,431	
	Budaun ...	48	Bilsi ...	604	...	...	...	...
		49	Ujhani ...	2,217	...	...	...	...
		50	Sahaswan ...	2,012	...	...	...	...
	Moradabad ...	51	Moradabad ...	13,888	31,002	2,305	2,930	3,770
52		Chandausi ...	5,586	7,087	831	752	2,877	
53		Amroha ...	3,946	11,835	1,113	1,306	1,540	
54		Sambhal ...	4,143	9,611	1,137	1,180	675	
Shahjahanpur ...	55	Shahjahanpur ...	3,965	24,243	1,511	1,627	3,458	
	56	Tilhar ...	4,480	7,409	301	603	656	
Pilibhit ...	57	Pilibhit ...	6,701	11,421	755	1,462	2,745	
	58	Bisalpur ...	720	2,324	274	576	214	
	Divisional Total ...	70,274	1,88,515	15,657	22,037	33,650		
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	63,692	...	15,041	...	...
	Fatehpur ...	60	Fatehpur ...	877	6,458	914	594	399
	Bānda ...	61	Bānda ...	3,733	13,733	450	630	632
	Allahabad ...	62	Allahabad ...	19,997	1,07,478	7,937	10,592	9,576
	Jhānsi ...	63	Jhānsi ...	6,001	22,664	2,868	736	1,082
		64	Mau-Rānipur ...	4,868	8,277	65	713	112

## North-Western Provinces and Oudh during the year ending 31st March 1899—(continued).

6

## Municipal rates and taxes—(continued).

## Octroi (a)—(concluded).

(e)	(f)	(g)	(h)	(i)
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.
3,695	360	1,115	3,043	49,777
473	494	2,978	...	14,883
2,678	854	6,092	2,224	39,414
692	...	1,525	230	8,709
167	...	1,026	631	11,923
1,472	479	2,465	913	13,853
232	110	420	62	4,379
680	370	964	...	9,692
20,137	12,852	51,581	15,774	4,04,848
11,756	1,161	17,489	4,999	1,08,847
659	219	1,443	164	8,633
784	228	1,084	132	7,124
595	200	648	451	6,636
1,284	380	1,841	348	11,082
1,243	409	2,710	...	12,684
1,727	161	3,752	873	22,033
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
3,994	1,363	11,679	3,183	60,226
4,808	1,558	4,928	1,938	24,779
1,382	510	2,689	417	20,792
1,462	963	2,602	328	17,958
7,446	751	7,971	1,671	48,678
2,125	549	3,143	612	15,398
2,158	1,053	6,585	1,517	27,696
272	291	896	184	5,061
41,695	9,796	69,460	16,817	3,97,627
...	...	...	...	15,041
887	209	2,357	...	11,818
650	501	2,301	298	19,195
4,665	5,429	24,444	4,541	1,74,712
1,775	1,376	5,301	735	36,537
801	689	1,570	339	12,566

## Remarks.

2,030 were realized from nazul property.

298 ditto ditto.

3,125 ditto ditto.

216 ditto ditto.

30 ditto ditto.

23 ditto ditto.

...

527 were realized from nazul property.

1,495 ditto ditto.

15 ditto ditto.

51 ditto ditto.

30 ditto ditto.

3 were realized from nazul property.

...

1,739 were realized from nazul property.

12 ditto ditto.

69 ditto ditto.

,604 ditto ditto.

,273 ditto ditto.

37 ditto ditto.

...

...

2,807 were realized from nazul property.

702 ditto ditto.

,718 ditto ditto.

0 ditto ditto.

245 ditto ditto.

, ditto ditto.

31 ditto ditto.

595 ditto ditto.

6 ditto ditto.

ditto ditto.

## STATEMENT No. II.—Showing the Income of the Municipalities in the

1	2	3	4	5	6			
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Municipal rates and taxes.			
					Octroi (a)			
					(a)	(b)	(c)	(d)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD—(concluded).	Jhānsi ...	65	Lalispur ...	10,822	3,406	2,401	13	330
	Jalaun ...	66	Orai ...	2,075	3,341	233	294	221
		67	Kālpī ...	4,893	6,030	117	353	191
		68	Kūnch ...	6,924	7,184	200	...	255
			Divisional Total...	1,23,782	1,78,571	30,276	13,925	12,798
BENARES.	Benares ...	69	Benares ...	1,21,942	1,84,749	6,444	18,944	10,529
	Mirzapur ...	70	Mirzapur ...	9,921	33,477	2,201	5,161	1,358
		71	Chunār ...	3,023	4,510	201	153	172
	Jaunpur ...	72	Jaunpur ...	2,694	12,970	479	1,306	783
	Ghāzipur ...	73	Ghāzipur ...	5,254	17,843	1,794	1,354	1,736
	Ballia ...	74	Ballia ...	3,942	...	...	...	...
			Divisional Total...	1,46,776	2,53,549	11,119	26,918	14,578
GORAKH-PUR.	Gorakhpur ...	75	Gorakhpur ...	16,520	32,719	3,935	2,222	1,083
	Azamgarh ...	76	Azamgarh ...	1,203	4,727	889	732	481
			Divisional Total...	17,723	37,446	4,824	2,954	1,564
KUMAUN.	Naini Tal ...	77	Almora ..	1,258	2,527	1,185	60	...
		78	Naini Tal ...	19,946	...	6,670	...	...
		79	Kāshipur ...	395	...	...	...	...
		80	Haldwāni ...	777	...	...	...	...
			Divisional Total...	22,376	2,527	7,855	60	...
LUCKNOW.	Lucknow ...	81	Lucknow ...	14,093	1,44,901	18,169	26,934	14,648
	Unao ...	82	Unao ...	956	...	...	...	...
	Rae Bareli ...	83	Rae Bareli ...	5,517	8,501	648	1,271	407
	Sitapur ...	84	Sitapur ...	10,057	9,440	641	351	713
		85	Kharabad ...	247	3,218	206	168	180

North-Western Provinces and Oudh during the year ending 31st March 1899—(continued).

6				
Municipal rates and taxes—(continued).				
Octroi (a)—(concluded).				
(e)	(f)	(g)	(h)	(i)
Class V (Drugs, gums, and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.
359	212	2,564	285	9,570
138	120	572	58	4,977
250	829	1,324	...	8,594
188	747	1,099	...	9,668
9,708	9,612	41,532	6,256	3,02,678
16,634	9,080	32,857	12,435	2,91,672
1,684	2,183	7,187	...	53,251
317	183	822	33	6,391
1,060	542	4,007	897	22,044
2,634	1,081	509	1,564	28,515
...	...	...	...	...
22,329	13,069	45,382	14,929	4,01,873
3,465	3,071	12,820	1,588	60,903
1,223	290	402	870	9,614
4,688	3,361	13,222	2,458	70,517
142	642	3,321	392	8,269
...	...	...	...	6,070
...	...	...	...	...
...	...	...	...	...
142	642	3,321	392	14,939
31,847	5,783	35,963	10,495	2,88,740
...	...	...	...	...
1,814	294	2,901	350	16,186
1,307	641	6,480	1,125	20,698
462	116	1,359	93	5,803

15	Incidence of income (column 12) per head of population.	Remarks.
Rs. a. p.		
1 4 11		Rs. 1,541 were realized from nazul property.
1 1 7		Rs. 157 ditto ditto.
0 13 1		Rs. 204 ditto ditto.
0 15 3		Rs. 39 ditto ditto.
1 14 5		
2 8 9		Rs. 5,340 ditto ditto.
0 12 2		Rs. 2,671 ditto ditto.
0 10 5		Rs. 116 ditto ditto.
0 13 3		Rs. 5,343 ditto ditto.
0 14 8		Rs. 569 ditto ditto.
0 11 3		Rs. 122 ditto ditto.
1 12 3		
1 0 5		Rs. 685 ditto ditto.
0 12 5		Rs. 144 ditto ditto.
1 2 11		
1 11 3		...
19 9 8		Rs. 2,148 were realized from nazul property.
0 12 5		...
1 14 6		...
14 5 4		
1 8 6		...
0 9 0		Rs. 77 were realized from nazul property.
1 4 5		Rs. 1,807 ditto ditto.
1 12 10		Rs. 5,126 ditto ditto.
0 9 8		Rs. 1,187 ditto ditto.

## STATEMENT No. II.—Showing the Income of the Municipalities in the

1	2	3	4	5	6			
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Municipal rates and taxes.			
					Octroi (a).			
					(a)	(b)	(c)	(d)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting, and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW—(concluded).	Hardoi	86	Hardoi ...	1,304	...	...	...	...
		87	Shahabad ...	6,663	...	...	...	...
		88	Sandila ...	780	6,672	276	401	383
		89	Sāndi ...	460	...	...	...	...
		90	Pihāni ...	395	...	...	...	...
	Kheri	91	Lakhimpur ...	2,102	...	...	...	...
		92	Mubamdi ...	772	...	...	...	...
			Divisional Total...	39,346	1,72,732	19,940	29,125	16,331
	Fyzabad	93	Fyzabad ...	21,314	33,163	1,864	3,399	3,202
		94	Tānda ...	226	...	...	...	...
FYZABAD.	Gonda	95	Gonda ...	1,214	4,643	461	647	380
		96	Nawābganj ...	1,072	...	...	...	...
		97	Utraula ...	330	...	...	...	...
	Bahraich	98	Balrāmpur ...	1,439	...	...	...	...
		99	Bahraich ...	3,836	11,095	1,108	869	693
		100	Nāopāra ...	376	2,600	313	78	209
	Sultānpur	101	Bhinga ...	508	...	...	...	...
		102	Sultānpur ...	1,727	3,375	402	193	271
	Partābgarh	103	Bela (Partābgarh),	1,926	3,796	317	477	383
	Bara Banki	104	N a w ā b g a n j (Bara Banki).	1,019	5,695	276	337	840
			Divisional Total...	34,987	64,367	4,741	6,000	5,978
			GRAND TOTAL ...	6,77,636	14,16,200	1,37,542	1,54,251	1,51,677

## North-Western Provinces and Oudh during the year ending 31st March 1899—(concluded).

6					15	
Municipal rates and taxes—(continued).					Incidence of income (column 12) per head of population.	Remarks.
Octroi (a)—(concluded).						
(e)	(f)	(g)	(h)	(i)		
Class V (Drugs, gums, and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
...	...	...	...	...	1 6 2	
...	...	...	...	...	0 9 5	Rs. 991 were realized from nazul property.
880	185	1,259	512	10,568	0 11 9	Rs. 2,138 ditto ditto.
...	...	...	...	...	0 7 2	Rs. 12 ditto ditto.
...	...	...	...	...	0 7 1	...
...	...	...	...	...	2 3 10	...
...	...	...	...	...	0 7 2	Rs. 4,102 were realized from nazul property.
36,310	7,019	47,962	12,575	3,41,994	1 10 3	Rs. 158 ditto ditto.
4,574	279	7,554	2,692	56,727	1 0 10	Rs. 2,010 ditto ditto.
...	...	...	...	...	0 7 3	Rs. 161 ditto ditto.
1,198	396	3,689	692	12,106	1 3 11	Rs. 105 ditto ditto.
...	...	...	...	...	0 9 11	...
...	...	...	...	...	0 8 8	Rs. 99 were realized from nazul property.
...	...	...	...	...	0 5 2	...
2,535	799	6,455	1,873	25,427	1 5 9	Rs. 1,950 were realized from nazul property.
330	147	1,658	133	5,468	0 14 6	...
...	...	...	...	...	0 7 9	...
972	...	1,725	702	7,640	1 11 5	Rs. 1,519 were realized from nazul property.
557	70	1,336	446	7,382	1 2 8	Rs. 1,366 ditto ditto.
1,309	232	462	755	9,906	1 6 9	Rs. 2,029 ditto ditto.
11,475	1,923	22,879	7,293	1,24,656	1 5 10	
1,80,227	71,962	3,71,651	92,696	25,76,206	1 7 8	

## STATEMENT NO. III.—Showing the expenditure of the Municipalities in the North-

1	2	3	4	5						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration and collection charges.						
				General administration (a) (office establishment, inspection, Honorary Magistrates' establishment, &c.) (a).	Collection of taxes including (b) bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, &c.) (b).	Collection of tolls on roads and ferries (c).	Survey of land (d).	Refunds (e).	Pensions and gratuities (f).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MUNICIPALITIES.	Dehra ...	1	Dehra ...	1,366	582	...	...	...	...	1,948
		2	Mussoorie ...	2,792	5,225	96	...	99	...	8,212
	Sahāranpur ...	3	Sahāranpur ...	4,518	4,166	...	357	109	...	9,150
		4	Hardwār Union ...	1,369	2,597	...	...	...	...	3,966
		5	Deoband ...	518	1,731	...	1	...	...	2,250
		6	Roorkee ...	1,031	3,486	...	...	...	...	4,517
	Muzaffarnagar ...	7	Muzaffarnagar ...	747	2,179	...	...	15	1	2,942
		8	Kandhla ...	426	1,054	...	...	10	...	1,490
		9	Kairana ...	691	1,471	...	...	...	...	2,162
	Meerut ...	10	Meerut ...	2,368	22,655	...	...	...	...	25,023
		11	Ghāziabad ...	303	1,613	...	...	...	...	1,916
		12	Shāhdera ...	103	281	...	...	...	...	384
		13	Baraut ...	124	928	...	...	...	...	1,052
		14	Bāghpat ...	142	1,012	...	...	...	...	1,154
		15	Hāpur ...	369	2,185	...	...	...	...	2,554
		16	Pilkhua ...	103	368	...	...	...	...	471
		17	Sardhana ...	231	1,760	...	...	...	...	1,991
		18	Mowana ...	110	276	...	...	...	...	386
	Bulandshahr ...	19	Bulandshahr ...	467	2,289	...	18	...	...	2,774
		20	Anūpshahr ...	185	1,110	...	8	...	...	1,303
		21	Khurja ...	691	3,427	...	56	100	...	4,274
		22	Sikandrabad ...	429	2,416	...	32	...	...	2,877
	Aligarh ...	23	Koīl (Aligarh) ...	2,992	5,059	...	1,079	...	299	9,429
		24	Hathras ...	2,324	4,984	...	170	...	191	71,672
		25	Atrauli ...	645	1,808	...	...	...	28	2,481
		26	Sikandra Rao ...	563	1,005	...	...	...	24	1,592
	Divisional Total...			25,607	75,667	96	1,721	333	546	1,03,970

Western Provinces and Oudh during the year ending 31st March 1899.

6					7				12	13	Remarks.	
Public safety.					Public health and convenience.				Closing balance.	Grand Total.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (a).	Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (c).	Rewards for destruction of wild animals and snakes (d).	Total.	Water supply.		Drainage.					
					Capital outlay (a) (1).	Establishment, repairs, &c. (a) (2).	Capital outlay (b) (1).	Establishment, repairs, &c. (b) (2).				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	715	3,319	...	4,034	1,124	857	..	774	3	4,826	29,954	
...	1,647	3,832	...	5,479	200	7,594	...	368	41	10,250	1,20,954	
...	2,286	8,410	121	10,817	...	97	2,647	1,080	48	15,991	70,674	
...	427	4,020	...	4,447	...	63	...	1,030	01	21,475	59,567	
...	367	3,849	...	3,716	...	4	...	703		4,196	15,204	
...	615	1,609	...	2,224	...	81	...	160		5,870	24,828	
...	1,084	3,131	3	4,168	...	122	1,062	941		3,384	25,258	
...	252	1,202	...	1,454	...	51	350	5		1,455	7,899	
...	433	2,249	...	2,682	...	...	...	...		4,183	14,344	
...	2,943	11,669	7	14,619	1,062	21,557	1,032	1,419	094	54,780	2,70,175	
...	348	2,199	...	2,547	488	35	787	112		14,691	29,406	
...	109	875	...	984	...	...	...	6		953	3,366	
...	178	1,746	...	1,924	...	674	...	55		1,501	8,109	
...	233	1,943	...	2,176	...	52	...	20		1,083	7,092	
...	244	3,583	...	3,827	...	292	141	371		9,557	27,069	
...	130	886	...	1,016	...	...	...	78		251	3,396	
...	350	2,758	...	3,108	...	25	...	30		3,933	13,690	
...	149	1,081	...	1,230	...	...	...	...		907	4,331	
...	827	2,577	77	3,481	...	57	...	337		6,218	21,964	
...	108	1,293	1	1,402	...	74	...	...		5,048	11,227	
...	1,567	6,921	3	8,491	...	100	929	554		10,636	38,267	
...	1,076	2,509	...	3,585	...	54	567	208		6,896	21,499	
12	2,841	9,777	...	12,630	...	251	673	2,113		7,869	76,766	
...	1,569	6,073	...	7,642	...	...	219	564		5,357	40,599	
...	432	1,798	...	2,230	...	116	...	53		5,660	17,090	
...	481	1,426	...	1,907	...	82	...	279		2,251	10,435	
12	21,361	90,235	212	1,11,820	2,874	32,238	8,407	11,260	3,127	2,09,221	9,73,163	

## STATEMENT No. III.—Showing the expenditure of the Municipalities in the

1	2	3	4	5						
				General administration and collection charges.						
				General administration (a) (office establishment, inspection, Honorary Magistrates' establishment, &c.) (a).	Collection of taxes including bonded warehouses (establishment, purchase of accounts, books and paper, money boxes, repairs to outposts, &c.) (b)	Collection of tolls on roads and ferries (c).	Survey of land (d).	Refunds (e).	Pensions and gratuities (f).	Total.
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	1,643	6,015	...	...	89	...	7,747
		28	Brindaban ...	456	2,709	...	...	2	...	3,167
		29	Kosi ...	644	1,100	...	...	...	...	1,744
	Agra ...	30	Agra ...	10,885	15,435	...	...	54	120	26,494
		31	Fatehpur-Sikri ...	401	1,021	...	...	...	...	1,422
		32	Firozabad ...	634	1,983	...	...	...	...	2,617
	Farukhabad ...	33	Fatehgarh-cum-Farukhabad.	1,172	6,076	...	...	17	...	7,265
	Mainpuri ...	34	Mainpuri ...	1,049	1,927	...	...	2	...	2,978
	Etawah ...	35	Etawah ...	1,367	4,921	...	...	...	251	6,539
	Etah ...	36	Etah ...	367	1,358	...	8	...	18	1,751
		37	Soron ...	356	1,461	...	...	...	19	1,836
		38	Kasganj ...	377	2,282	...	11	20	28	2,718
		39	Marehra ...	138	885	...	...	...	10	1,033
	Bareilly ...	40	Jalesar ...	256	1,445	...	...	...	17	1,718
		Divisional Total,		19,745	48,618	...	19	184	463	69,029
ROHILKHAND.	Bijnor ...	41	Bareilly ...	6,705	9,298	...	210	96	...	16,309
		42	Bijnor ...	400	1,320	...	...	...	...	1,780
	Bijnor ...	43	Chandpur ...	365	1,071	...	...	26	...	1,462
		44	Dhampur ...	286	877	...	...	...	...	1,163
		45	Nagina ...	387	2,098	...	...	...	...	2,485
	Budaun ...	46	Najibabad ...	662	2,049	...	...	...	96	2,807
		47	Budaun ...	607	3,390	...	22	...	...	4,019
		48	Bilsi ...	75	231	...	...	...	...	306
		49	Ujhani ...	87	198	...	6	...	...	291
	Moradabad ...	50	Sahaswan ...	183	419	...	146	...	...	748
		51	Moradabad ...	2,952	6,236	...	...	23	...	9,211
		52	Chandausi ...	1,891	3,460	...	...	...	36	5,387
		53	Amroha ...	1,039	3,664	...	...	...	...	4,763
		54	Simbhal ...	968	3,274	...	...	15	...	4,257

North-Western Provinces and Oudh during the year ending 31st March 1899—(continued).

6					7					12	13	Remarks.
Public safety.					Public health and convenience.					Closing balance.	Grand Total.	
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (a).	Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (c).	Rewards for destruction of wild animals and snakes (d).	Total.	Water supply.		Drainage.					
					Capital outlay (a)(1).	Establishment, repairs, &c. (a)(2).	Capital outlay (b)(1).	Establishment, repairs, &c. (b)(2).				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs..	Rs.		
6	3,787	10,203	...	13,996	...	264	...	141	14,462	66,840		
1	1,194	4,245	...	5,440	...	...	...	213	3,886	22,780		
...	516	1,748	...	2,264	...	...	...	207	6,664	17,728		
4	8,132	28,351	...	36,487	...	63,552	733	596	10,338	3,37,763		
...	137	936	...	1,073	...	38	...	...	1,533	6,807		
1	735	1,935	30	2,701	...	36	...	...	5,675	17,338		
...	1,041	11,073	102	12,216	...	45	417	907	13,862	70,024		
...	521	2,561	...	3,082	...	..	...	...	4,850	21,002		
5	1,164	5,369	...	6,538	...	76	1,512	327	19,797	61,828		
210	710	1,485	...	2,405	...	226	...	5	5,130	15,480		
1	672	1,909	...	2,582	...	475	...	...	6,489	16,556		
3	756	2,174	...	2,933	...	16	...	296	8,494	27,322		
...	147	928	...	1,075	...	...	88	...	1,864	6,328		
...	779	1,888	...	2,667	...	87	...	...	5,321	14,416		
231	20,291	74,805	132	95,459	...	64,815	2,750	2,692	1,08,365	7,02,212		
6	5,243	25,240	...	30,494	35	644	228	1,058	22,963	1,52,759		
...	603	1,752	...	2,355	...	152	...	70	1,365	12,340		
...	298	1,475	...	1,773	...	12	...	13	4,411	10,996		
...	355	1,042	5	1,402	...	31	472	40	4,634	11,037		
...	1,021	2,547	...	3,568	...	60	...	...	2,809	13,605		
2	1,067	2,852	2	3,926	...	98	175	100	2,575	16,376		
1	1,690	4,677	...	6,368	...	122	...	294	13,164	43,961		
...	121	820	...	941	...	25	...	18	635	3,499		
...	209	886	...	1,095	...	146	...	71	2,064	6,228		
...	374	1,682	...	2,056	...	30	...	11	3,300	10,401		
...	4,786	9,039	...	13,825	...	164	195	885	20,366	82,268		
...	1,500	4,023	...	5,523	...	88	...	1,067	8,872	34,036		
...	1,049	4,478	...	5,527	...	1	...	362	5,951	26,151		
...	1,715	3,442	...	5,157	..	19	...	679	4,390	26,761		

## STATEMENT No. III.—Showing the expenditure of the Municipalities in the North-

1	2	3	4	5						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration and collection charges.						
				General administration (office establishment, inspection, Honorary Magistrates' establishment &c.) (a).	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, &c.) (b).	Collection of tolls on roads and ferries (c).	Survey of land (d).	Refunds (e).	Pensions and gratuities (f).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROULEHAND-- (concluded).	Sháhjahánpur {	55	Sháhjahánpur ...	4,321	7,029	...	29	10	...	11,389
		56	Tilhar ...	414	2,295	...	...	...	...	2,709
	Pilibhít ... {	57	Pilibhít ...	1,689	3,303	...	...	40	...	5,032
		58	Bisalpur ...	244	1,113	...	...	...	...	1,357
			Divisional Total ..	23,395	51,325	...	413	210	132	75,475
AZAHABAD.	Cawnpore ...	59	Cawnpore ...	18,992	13,690	...	...	65	60	32,807
	Fatehpur ...	60	Fatehpur ...	460	1,866	...	...	...	...	2,326
	Bánda ...	61	Bánda ...	1,028	3,225	...	...	...	90	4,343
	Allahabad ...	62	Allahabad ...	12,734	22,333	...	77	...	211	35,355
	Jhánsi ... {	63	Jhánsi ...	1,431	3,703	...	885	5	...	6,024
		64	Mau Ránpur ...	627	1,639	...	...	...	12	2,278
	Jalaun ... {	65	Lalitpur ...	736	1,674	...	24	...	...	2,431
		66	'Orai ...	294	1,136	...	...	20	...	1,450
		67	Kálpí ...	646	1,693	...	...	...	...	2,339
		68	Kúnch ...	661	2,123	...	...	...	...	2,784
			Divisional Total...	37,609	53,083	...	986	90	373	92,140
BENARES.	Benares ...	69	Benares ...	11,446	27,625	...	...	607	240	39,918
	Mirzapur ... {	70	Mirzapur ...	3,164	4,443	...	...	20	90	7,717
		71	Chunár ...	523	1,026	...	...	...	...	1,549
	Jaunpur ...	72	Jaunpur ...	1,955	4,113	...	...	...	...	6,068
	Gházipur ...	73	Gházipur ...	1,555	4,527	...	...	10	46	6,140
GORAKH- PUR.	Ballia ...	74	Ballia ...	358	1,402	...	...	...	...	1,760
			Divisional Total...	19,001	43,136	...	...	637	378	63,152
	Gorakhpur ...	75	Gorakhpur ...	3,482	4,321	55	...	...	...	7,858
	Azamgarh ...	76	Azamgarh ...	603	2,031	...	...	...	34	2,668
			Divisional Total...	4,085	6,352	55	...	...	34	10,526
KASHMIR.	Almora ...	77	Almora ...	652	803	...	...	10	...	1,465
	Naini Tal ... {	78	Naini Tal ...	4,862	847	...	434	350	...	6,493
		79	Káshipur ...	746	160	1,020	...	...	33	1,959
		80	Haldwáni ...	443	230	...	...	...	...	673
			Divisional Total ..	6,703	2,040	1,020	434	360	33	10,596

Western Provinces and Oudh during the year ending 31st March 1899—(continued).

6					7					12	13	Remarks.
Public safety.					Public health and convenience.							
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (a).	Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (c).	Rewards for destruction of wild animals and snakes (d).	Total.	Water supply.		Drainage.			Closing balance.	Grand Total.	
					Capital outlay (a) (1).	Establishment, repairs, &c. (a) (2).	Capital outlay (b) (1).	Establishment, repairs, &c. (b) (2).				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	1.	Rs.	Rs.	
...	2,257	13,840	...	16,097	...	224	700	526	0	14,516	86,075	
...	623	3,179	...	3,802	...	54	40	...		13,884	27,052	
...	2,500	5,252	...	7,752	...	112	471	151		16,901	54,810	
...	300	1,125	...	1,425	...	25	...	...		2,556	7,600	
9	25,716	87,351	7	1,13,083	35	2,007	2,281	5,345	7	1,45,356	6,25,455	
37	10,893	18,320	...	29,250	9,226	68,435	7,287	8,807	1	62,233	4,65,686	
...	580	2,332	...	2,912	...	16	...	85		1,489	15,037	
...	791	3,208	...	3,999	282	...	294	...		4,996	27,136	
...	6,959	22,492	92	29,543	19,892	49,354	1,338	625	5	26,523	3,97,246	
3	1,408	7,276	51	8,738	391	459	...	226	)	6,679	56,266	
...	657	3,230	12	3,899	...	128	348	196		5,600	20,269	
...	588	1,433	...	2,021	47	56	2,666	39	)	10,253	25,684	
...	311	1,090	...	1,401	...	30	135	63	)	2,430	11,276	
...	457	1,979	...	2,436	...	258	2,128	107		2,943	15,317	
...	311	2,248	...	2,559	...	50	...	205		4,389	19,671	
40	22,955	63,608	155	86,758	29,838	1,18,786	14,196	10,353		1,27,540	10,53,588	
...	9,664	41,031	...	50,695	...	75,846	46,643	...		2,30,517	6,60,289	
36	3,028	9,721	80	12,865	...	...	...	654		10,387	74,194	
...	501	1,373	...	1,874	...	...	...	...		2,830	10,504	
...	1,796	8,087	25	9,908	...	...	...	...		5,893	38,131	
43	697	7,186	5	7,931	...	...	..	71		8,632	46,514	
...	436	2,007	5	2,448	...	72	19	80		4,895	15,451	
79	16,122	69,405	115	85,721	...	75,918	46,662	805		2,63,154	8,45,083	
...	2,826	7,167	...	9,993	...	...	...	247		19,770	98,712	
...	611	2,337	...	2,948	...	...	...	1,494		1,847	16,314	
...	3,437	9,504	...	12,941	...	...	...	1,741		21,617	1,15,026	
...	396	1,212	...	1,608	...	556	...	145		2,942	12,902	
...	1,937	3,731	3	5,671	1,47,515	14,440	...	...		32,556	2,63,194	
...	278	2,208	...	2,486	...	...	...	155		1,949	11,801	
...	645	649	...	1,294	...	...	357	221		2,794	10,219	
...	3,256	7,800	3	11,059	1,47,515	14,996	357	322		40,241	2,98,116	

## STATEMENT NO. III.—Showing the expenditure of the Municipalities in the North-

1	2	3	4	5						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration and collection charges.						
				General administration (office establishment, inspection, Honorary Magistrates' establishment, &c.) (a).	Collection of taxes, including bonded warehouses (c-tabletment, purchase of account-books and paper, money boxes, repairs to outposts, &c.) (b).	Collection of tolls on roads and ferries (c).	Survey of land (d).	Refunds (e).	Pensions and gratuities (f).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	81	Lucknow ...	16 494	25,955	309	...	55	726	43,539
	Unao ...	82	Unao ...	416	248	...	...	20	...	684
	Rae Bareli ...	83	Rae Bareli ...	1,481	3,130	...	..	...	...	4,611
	Sitapur ...	84	Sitapur ...	1 808	3,398	...	...	...	53	5,259
		85	Khairabad ...	711	1,738	...	...	...	...	2,449
	Hardoi ...	86	Hardoi ...	466	744	...	...	13	7	1,230
		87	Shahabad ...	300	698	...	...	...	...	1,058
		88	Sandila ...	711	1,732	...	...	...	...	2,463
		89	Sindi ...	237	311	...	...	8	...	556
	Kheri ...	90	Pihani ...	174	240	...	...	...	...	414
		91	Lakhimpur ...	923	635	...	...	...	...	1,558
		92	Muhamdi ...	98	124	...	...	...	...	222
	Divisional Total ..			23,879	38,973	309	...	96	786	64,043
PRAYAG.	Fyzabad ...	93	Fyzabad ...	3,576	6,493	...	...	...	...	10,069
		94	Tanda ...	343	493	...	...	...	...	836
	Gonda ...	95	Gonda ...	990	1,803	...	...	...	...	2,793
		96	Nawabganj ...	545	...	...	11	...	...	556
		97	Utraula ...	171	297	...	...	...	...	468
		98	Balrampur ...	498	269	...	15	...	..	782
	Bahraich ...	99	Bahraich ...	2,557	2,560	...	42	...	...	5,159
		100	Nanpara ...	648	883	...	...	...	...	1,531
		101	Bhinga ...	341	59	...	...	...	...	400
	Sahjanpur ...	102	Sultanpur ...	1,150	1,828	...	...	...	...	2,978
PRAYAG.	Parturgh ...	103	Bela (Parturgharh)	615	1,534	...	22	...	15	2,186
	Bara Banki ...	104	Nawabganj (Bara Banki).	1,451	2,445	...	...	...	...	3,896
Divisional Total ...				12,885	18,664	...	90	...	15	31,654
GRAND TOTAL ...				1,72,909	2,37,357	1,480	3,663	1,910	2,760	5,20,579

## Western Provinces and Oudh during the year ending 31st March 1899—(concluded).

6					7				12	13	Remarks
Public safety.					Public health and convenience.				Closing balance.	Grand Total.	
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (a).	Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (c).	Rewards for destruction of wild animals and snakes (d).	Total.	Water supply.		Drainage.				
Rs.	Rs.	Rs.	Rs.	Rs.	Capital outlay (a) (1).	Establishment, repairs, &c. (a) (2).	Capital outlay (b) (1).	Establishment, repairs, &c. (b) (2).	Rs.	Rs.	
...	10,474	56,149	...	66,623	...	52,008	...	3,794	30,559	4,24,335	
...	23	1,286	...	1,309	...	192	...	10	867	8,177	
...	733	2,397	2	3,132	...	...	...	...	4,834	29,503	
...	847	2,457	...	3,304	...	65	54	39	19,124	48,605	
...	133	1,659	...	1,792	...	...	...	...	938	8,549	
...	480	1,690	...	2,170	...	42	53	87	3,823	16,767	
...	168	2,375	9	2,552	...	78	...	201	3,870	14,517	
...	191	2,145	...	2,336	...	80	...	137	2,465	13,147	
...	...	1,180	...	1,180	...	54	...	11	596	4,783	
...	55	977	...	1,032	...	12	...	...	838	3,902	
...	383	1,061	...	1,444	...	41	25	156	9,700	20,186	
...	64	746	...	810	...	4	280	...	1,057	3,864	
...	13,551	74,122	11	87,684	...	52,516	412	4,435	78,671	5,06,335	
...	2,690	10,919	...	13,609	...	27	500	402	21,681	97,741	
...	1	2,117	...	2,118	...	8	...	30	1,503	9,164	
...	478	2,078	...	2,556	...	286	59	192	4,298	19,454	
...	240	1,212	...	1,452	165	121	454	123	506	6,785	
...	170	723	...	893	48	...	...	70	237	3,936	
...	195	1,524	...	1,719	1	28	200	99	1,511	7,365	
...	889	3,332	...	4,221	...	...	...	...	14,732	36,643	
...	561	1,357	7	1,925	...	159	...	14	816	8,839	
...	90	630	1	721	...	26	435	6	309	3,377	
...	190	1,140	...	1,330	...	10	...	...	3,732	16,713	
...	424	890	...	1,314	250	42	...	503	2,291	12,359	
...	465	2,538	...	3,003	...	44	508	150	2,641	21,601	
...	6,893	28,460	8	34,861	464	121	86	459	54,257	2,43,977	
371	1,33,082	5,05,290	643	6,39,386	1,80,726	872	2,242	2,048	10,48,422	54,52,955	

## STATEMENT NO. III.—Showing the expenditure of the Municipalities in the North-

1	2	3	4	9	10									
					Contributions (4).	Miscellaneous.								
						Interest on loans (a).			Actual cost of works done for private individuals (c).	Other items (to be specified in detail in as many columns as may be necessary) (d).				
						For general purposes.	Interest due on account of previous years.	Interest due on account of current year.		Law charges.	Rents.	Fairs.	Miscellaneous.	Total.
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	81	Lucknow ...		9,000	...	49,516	...	...	...	...	...	534	50,050
	Unao ...	82	Unao ...		602	...	...	...	...	...	...	...	...	...
	Rae Bareilly ...	83	Rae Bareilly ...		881	...	...	...	...	...	...	...	295	295
	Sitapur ...	84	Sitapur ...		1,304	...	...	...	...	13	...	...	...	13
		85	Khairabad ...		287	...	76	...	...	37	...	...	...	113
		86	Hardoi ...		523	...	...	...	...	...	...	...	24	24
	Hardoi ...	87	Shahabad ...		420	...	...	...	...	...	...	...	17	17
		88	Sandila ...		350	...	...	...	...	...	...	...	18	18
		89	Sāndi ...		201	...	...	...	...	...	...	...	7	7
		90	Pihāni ...		166	...	...	...	...	...	...	...	18	18
	Kheri ...	91	Lakhimpur ...		379	...	...	...	...	...	...	...	157	157
		92	Muhamdi ...		144	...	...	...	...	...	...	...	30	30
			Divisional Total.		14,257	...	49,592	...	...	50	...	...	1,100	50,742
	Fyzabad ...	93	Fyzabad ...		5,986	...	...	...	...	359	...	...	27	386
		94	Tanda ...		411	...	...	...	...	...	...	...	...	...
		95	Gonda ...		684	...	...	...	...	10	...	...	72	82
	Gonda ...	96	Nawābganj ...		192	...	...	...	...	...	...	...	...	...
		97	Utraula ...		162	...	...	...	...	...	...	...	...	...
		98	Balrāmpur ...		309	...	...	...	...	...	...	...	...	...
		99	Bahraich ...		1,127	...	...	...	...	39	...	...	54	93
	Bahraich ...	100	Nāncāra ...		194	...	...	...	...	45	...	...	...	45
		101	Bhinga ...		123	...	...	...	...	6	...	...	...	6
		102	Sultānpur ...		410	...	45	...	...	...	...	...	54	99
	Partiāra ...	103	Beia (Partābgar ...		190	...	...	...	...	25	...	...	7	32
	Para Bauli ...	104	Newābganj (Bānki).		677	...	38	...	...	...	...	...	19	57
			Divisional Total.		10,465	...	83	...	...	484	...	...	233	800
			GRAND TOTAL		2,34,557	33,942	2,87,762	1	1,948	2,001	9,143	11,576	31,790	3,78,163

## Western Provinces and Oudh during the year ending 31st March 1899—(concluded).

11								12	13	Remarks
Extraordinary and Debt.								Closing balance.	Grand Total.	
Investments (a).		Payments to sinking fund (b).	Repayment of loans (c).	Advances (d).		Deposits (e).	Total.			
In securities (other than for sinking fund).	In Savings Bank.			Permanent.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	2,6480	...	...	...	26,430	30,559	4,24,335	
...	...	...	...	...	...	...	...	867	8,177	
...	...	...	...	...	...	2,000	2,000	4,834	29,503	
4,000	...	...	...	...	226	...	4,226	19,124	48,605	
300	...	...	250	...	...	...	550	938	8,549	
...	...	...	...	...	...	...	...	3,823	16,767	
...	...	...	...	...	...	...	...	3,870	14,517	
...	...	...	...	...	...	...	...	2,465	13,147	
...	...	...	...	...	...	...	...	596	4,783	
...	...	...	...	...	...	...	...	838	3,902	
...	...	...	...	...	...	...	...	9,700	20,186	
...	...	...	...	...	...	...	...	1,057	3,864	
4,300	...	...	26,680	...	226	2,000	33,206	78,671	5,96,335	
...	...	...	...	...	...	260	260	21,681	97,741	
...	...	...	...	...	...	...	...	1,503	9,164	
...	...	...	...	...	...	...	...	4,298	19,454	
...	...	...	...	...	...	...	...	506	6,785	
...	...	...	...	...	...	...	...	237	3,936	
...	...	...	...	...	...	...	...	1,511	7,365	
...	...	...	...	...	...	...	...	14,732	36,643	
...	...	...	...	61	...	...	61	816	8,839	
...	...	...	...	...	...	...	...	309	3,377	
...	...	...	500	...	...	...	500	3,732	16,713	
...	...	...	...	...	...	...	...	2,291	12,359	
...	...	...	1,164	...	...	...	1,164	2,641	21,601	
...	...	...	1,664	61	...	260	1,985	54,257	2,43,977	
5,319	...	...	1,74,908	1,041	434	9,585	1,91,287	10,48,422	54,52,955	

STATEMENT NO. IV.—Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the

1	2	3	4	5	6				
Division.	District.	Serial number of Municipality.	Municipality.	Population.	Grain.				
					Gross imports	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
Mun. Div.	Sahāranpur ...	1	Sahāranpur ...	63,194	10,25,337	4,77,591	5,47,746	13,752	8 26 11
		2	Hardwār Union ...	29,125	1,79,192	...	1,79,192	6,190	6 6 2
		3	Deoband ...	19,250	2,53,126	1,49,324	1,03,802	3,175	5 15 11
	Muzaffarnagar ...	4	Muzaffarnagar ...	18,166	1,51,106	26,301	1,24,805	3,591	6 34 12
		5	Kandhla ...	9,487	74,788	11,145	63,643	2,019	6 28 5
		6	Kairana ...	18,420	1,18,155	7,209	1,10,946	3,478	6 0 14
	Meerut ...	7	Meerut ...	119,390	9,41,124	1,50,474	7,90,650	46,068	6 24 14
		8	Ghāziabad ...	10,193	1,34,452	9,654	1,24,798	5,781	12 9 11
		9	Baraut ...	6,781	51,791	5,774	46,017	1,743	6 31 7
		10	Bāghpat ...	6,292	43,213	5,769	37,444	1,133	5 38 1
		11	Hāpur ...	14,977	5,02,001	2,78,216	2,23,785	9,282	14 37 11
		12	Sardhana ...	12,059	89,997	10,993	79,004	3,333	6 22 1
	Bulandshahr...	13	Bulandshahr ...	16,931	2,50,012	1,03,145	1,46,867	4,104	8 27 0
		14	Anūpshahr ...	7,952	74,969	11,669	63,300	1,672	7 38 6
		15	Khurja ...	26,349	7,14,057	4,83,624	2,30,433	6,380	8 29 13
		16	Sikandrabad ...	15,231	3,45,461	2,00,270	1,45,191	4,079	9 21 5
	Aligarh ...	17	Koil (Aligarh) ...	61,485	9,57,954	5,03,811	4,54,143	16,327	7 15 7
		18	Hāthras ...	39,181	3,42,101	...	3,42,101	8,137	8 29 4
		19	Atrauli ...	15,408	1,74,421	88,335	86,086	2,859	5 23 8
		20	Sikandra Rao ...	10,263	70,421	13,493	56,928	1,882	5 21 14
		21	Raacki ...	16,561	1,37,210	6,831	1,03,379	2,287	6 21 12
	Divisional Total...			536,695	66,10,888	25,45,623	40,65,260	1,48,372	7 22 1

*the several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average incidence of taxation per head of population.*

7					0	21
Refined Sugar.					of Taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Total Octroi.	Remarks.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs. a. p.	
...	...	...	...	...	0 13 7	
10,398	...	10,398	2,600	0 14 4	0 14 2	
715	2,394	—1,679	—306	—0 3 8	0 10 2	
...	...	...	...	...	0 15 10	
1,922	9	1,913	718	0 8 1	0 9 5	
3,129	104	3,025	851	0 6 9	0 9 7	
33,482	3,708	29,774	6,965	0 9 15	1 4 1	
4,100	3	4,097	1,152	0 16 1	1 5 9	
...	...	...	...	...	0 11 9	
...	...	...	...	...	0 11 9	
...	...	...	...	...	1 2 8	
2,525	445	2,080	288	0 6 14	0 11 11	
5,607	232	5,375	1,512	0 12 11	0 13 11	
2,653	338	2,315	651	0 11 10	0 12 5	
18,918	4,793	14,125	3,973	0 21 7	1 0 4	
5,231	483	4,748	1,335	0 12 7	1 1 1	
32,707	...	32,707	8,175	0 21 4	1 1 0	
...	...	...	...	...	0 12 7	
3,733	109	3,624	906	0 9 7	0 11 5	
3,720	13	3,707	695	0 14 7	0 11 5	
4,685	572	4,113	508	0 9 15	1 0 0	
1,33,525	13,203	1,20,322	30,023	0 8 15	0 15 5	

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, the and expenditure per head, and the incidence*

1	2	3	4	5	6				
Division.	District.	Number.	Municipality.	Population.	Grain.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
Agra.	Muttra	22	Muttra ...	56,431	5,57,470	1,99,933	3,57,537	11,174	6 13 6
		23	Brindaban ...	26,000	1,42,408	2,654	1,39,754	4,818	5 14 14
		24	Kosi ...	8,404	20,071	3,041	17,030	1,025	2 1 1
	Agra	25	Agra ...	168,662	14,71,366	13,27,177	1,44,189	34,820	0 34 3
		26	Fatehpur-Sikri ...	6,286	67,994	17,610	50,384	1,102	8 0 9
		27	Firozabad ...	15,278	2,56,193	1,29,870	1,26,323	3,327	8 10 11
	Fatehgarh-cum-Farukhabad.	28	Fatehgarh-cum-Farukhabad.	73,009	5,40,129	58,622	4,81,507	15,047	6 23 12
	Mainpuri	29	Mainpuri ...	18,551	1,79,133	57,986	1,21,147	3,699	6 21 4
	Etawah	30	Etawah ...	38,793	6,98,906	2,24,884	4,74,022	11,132	11 28 2
	Etah	31	Etah ...	7,800	91,454	41,980	49,474	1,491	6 13 11
		32	Soron ...	11,265	67,864	3,472	64,392	2,673	5 28 10
		33	Kasganj ...	16,050	4,85,215	3,66,787	1,18,428	3,045	7 15 2
		34	Marchra ...	7,812	49,553	7,954	41,599	1,043	5 13 0
		35	Jalesar ...	13,420	1,24,323	35,242	89,081	2,102	6 25 8
			Divisional Total...	467,761	47,52,079	24,77,212	22,74,867	96,498	4 34 9
ROHTAK AND.	Bareilly	36	Bareilly ...	107,785	11,39,588	3,42,332	7,97,256	28,072	7 15 14
	Bijnor	37	Bijnor ...	16,236	1,00,816	140	1,00,676	2,822	6 8 1
		38	Chandpur ...	12,256	72,999	1,599	71,400	2,023	5 33 0
		39	Dhampur ...	6,708	93,906	10,001	83,905	2,180	12 20 5
		40	Nagina ...	22,150	1,20,535	5,088	1,15,447	2,999	5 8 8
		41	Najfabad ...	19,410	1,41,951	2,470	1,39,472	3,710	7 7 7
	Badli	42	Badli ...	35,372	2,55,326	35,700	2,19,617	5,763	6 9 0

several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average consumption of taxation per head of population—(continued).

7					21	
Refined Sugar.					Taxation.	Remarks.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Total Octroi.	
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs. a. p.	
39,067	6,044	33,023	9,288	0 23 6	0 15 2	
8,930	41	8,889	2,499	0 13 10	0 11 3	
...	...	...	...	...	0 14 0	
1,87,489	1,87,489	...	—2,798	...	0 14 10	
1,864	321	1,543	578	0 9 13	0 10 4	
4,899	555	4,344	1,629	0 11 6	0 13 2	
14,134	856	13,278	4,979	0 7 4	0 10 10	
6,310	110	6,200	2,161	0 13 6	0 12 10	
11,093	1,211	9,882	3,706	0 10 3	0 0 3	
4,493	311	4,182	1,307	0 21 7	1 1 10	
...	...	...	...	...	1 0 11	
...	...	...	...	...	0 13 2	
1,286	...	1,286	362	0 6 9	0 9 0	
5,192	348	4,844	1,574	0 14 7	0 11 6	
2,84,757	1,97,286	87,471	30,881	0 7 7	0 13 10	
...	...	...	...	...	1 0 2	
...	...	...	...	...	0 8 6	
352	...	352	99	0 1 2	0 9 4	
...	...	...	...	...	0 15 6	
...	...	...	...	...	0 8 0	
...	...	...	...	...	0 10 5	
3,051	340	2,711	678	0 3 1	0 9 11	

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, and expenditure per head, and the incidence*

1	2	3	4	5	6				
Division.	District.	Serial number of Municipality.	Municipality.	Population.	Grain.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
ROHTAKHAND—(concluded).	Moradabad ...	43	Moradabad ...	72,515	7,25,009	2,05,747	5,19,262	15,551	7 6 6
		44	Chandausi ...	28,111	2,08,516	69,240	1,39,276	4,049	4 38 8
		45	Amroha ...	35,094	2,28,045	22,584	2,05,461	6,263	5 34 3
		46	Sambhal ...	37,226	2,19,260	24,891	1,94,369	5,713	5 8 14
	Sháhjahánpur ...	47	Sháhjahánpur ...	78,522	8,03,064	2,68,519	5,34,545	13,098	6 32 5
		48	Tilbar ...	17,265	2,78,067	75,849	2,02,218	5,857	11 28 8
	Pilibhít ...	49	Pilibhít ...	33,799	3,20,052	64,433	2,55,619	7,002	7 22 8
		50	Bisalpur ...	9,231	51,525	75	51,450	1,636	5 23 3
	Divisional Total...			531,670	47,58,659	11,28,686	36,29,973	1,06,738	6 33 1
	Cawnpore ...	51	Cawnpore ...	163,779	...	...	...	...	...
ALLAHABAD.	Fatehpur ...	52	Fatehpur ...	20,179	1,15,761	3,521	1,12,240	2,970	5 22 8
	Bánda ...	53	Bánda ...	23,071	2,36,208	41,937	1,94,271	5,931	8 16 13
	Allahabad ...	54	Allahabad ...	162,895	11,31,756	1,25,735	10,06,021	49,394	6 7 1
	Jhánai ...	55	Jhánai ...	53,779	4,94,302	1,20,982	3,73,320	9,326	6 37 11
		56	Mau Ránpur ...	19,675	1,50,277	4,746	1,45,531	4,838	7 15 14
		57	Lalitpur ...	11,348	1,12,884	20,943	91,941	1,566	8 4 1
	Jalaun ...	58	Orai ...	8,369	60,375	2,502	57,873	1,627	6 36 9
		59	Kálpí ...	12,713	2,26,343	1,16,454	1,09,889	3,722	8 25 12
		60	Kúnch ...	13,408	2,85,535	1,32,913	1,52,622	4,810	11 15 5
	Divisional Total...			489,216	23,13,441	5,69,733	2,43,708	84,184	4 23 7
BENARES.	Benares ...	61	Benares ...	211,586	13,44,516	46,710	12,97,806	97,618	6 5 5
	Mirzapur ...	62	Mirzapur ...	84,130	4,87,634	17,528	4,70,106	21,115	5 23 8
		63	Chunár ...	11,423	72,010	5,575	66,435	2,944	5 32 10
	Jaunpur ...	64	Jaunpur ...	42,819	3,46,398	35,160	3,11,238	7,730	7 10 12
	Gházipur ...	65	Gházipur ...	44,970	3,21,215	13,107	3,08,108	14,629	6 34 1
Divisional Total...				394,928	25,71,773	1,18,080	24,53,693	1,44,036	6 8 8

*the several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average consumption of taxation per head of population—(continued).*

7						
Refined Sugar.					taxation.	
Gross imports.	Quantity or value on which refunds were given	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Octroi.	Remarks.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs a. p.	
2,344	2,343	1	1	...	0 13 3	
...	...	...	...	...	0 14 1	
294	4,232	—3,938	—738	—0 4 8	0 9 6	
169	...	169	32	0 0 3	0 7 9	
5,219	...	5,219	734	0 2 11	0 10 0	
...	...	...	...	...	0 14 4	
...	...	...	...	...	0 13 1	
...	...	...	...	...	0 8 9	
11,429	6,915	4,514	806	0 9 5	0 11 11	
...	...	...	...	...	0 1 6	
3,269	169	3,100	986	0 6 2	0 9 4	
4,031	237	3,794	1,897	0 6 9	0 13 4	
39,205	5,236	33,969	12,738	0 8 5	1 1 1	
20,055	4,674	15,381	5,768	0 11 7	0 10 10	
5,135	186	4,949	932	0 10 1	0 10 2	
5,600	2,924	2,676	1,003	0 9 7	0 13 6	
1,620	...	1,620	418	0 7 12	0 9 6	
2,640	315	2,325	585	0 7 5	0 10 9	
4,706	1,373	3,333	833	0 9 15	0 11 6	
86,261	15,114	71,147	25,160	0 5 13	0 9 11	
93,596	57,260	36,336	11,383	0 8 8	1 6 6	
20,160	6,541	13,619	3,405	0 6 8	0 10 1	
1,439	2	1,437	359	0 5 1	0 8 9	
7,185	11,013	—3,828	—267	—0 3 9	0 8 2	
...	...	...	...	...	0 10 2	
1,22,380	74,816	47,564	14,880	0 4 13	1 0 4	

8

## Unrefined Sugar.

ty or which were a.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of popula- tion.
Mds.	Mds.	Rs.	Mds. s. c.
5,594	59,907	7,320	0 33 1
...	...	...	...
7,859	30,729	2,512	0 39 7
...	13,809	1,294	0 14 13
...	41,232	2,033	0 21 12
...	...	...	...
...	...	...	...
...	...	...	...
20,387	1,77,593	15,902	0 13 6
...	...	...	...
26	3,173	595	0 6 4
281	15,767	2,599	0 27 5
4,309	43,508	10,877	0 10 11
9,260	36,059	4,507	0 26 13
165	4,889	917	0 18 4
3,059	2,610	826	0 9 3
52	4,278	401	0 20 7
7,105	8,422	1,053	0 26 8
6,639	10,560	990	0 31 8
13,976	1,29,261	22,265	0 10 9
5,575	91,848	11,889	0 17 6
3,970	22,078	2,070	0 10 8
48	5,429	339	0 19 0
4,342	36,151	2,107	0 33 12
...	...	...	...
13,935	1,55,506	16,405	0 15 12

9

## Ghi.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of popula- tion.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
5,844	75	5,769	2,884	0 3 3
8,486	6,580	1,906	953	0 2 11
1,738	2	1,736	868	0 1 15
5,970	...	5,970	373	0 1 2
4,648	48	4,600	1,725	0 2 5
686	...	686	257	0 1 9
5,798	1,623	4,175	2,088	0 4 5
441	...	441	221	0 1 5
53,103	9,255	43,848	21,649	0 3 5
...	...	...	...	...
1,268	3	1,265	632	0 2 8
23,137	19,371	3,766	1,893	0 6 8
17,139	849	16,290	10,181	0 4 0
...	...	...	...	...
8,583	6,136	2,447	612	0 4 15
...	...	...	...	...
569	9	560	350	0 2 11
2,130	1,373	757	189	0 2 6
...	...	...	...	...
52,826	27,741	25,085	13,847	0 2 1
30,790	696	30,094	30,094	0 5 11
8,178	125	8,053	4,026	0 3 13
745	34	711	355	0 2 7
2,522	184	2,338	901	0 2 3
2,317	20	2,297	1,149	0 2 1
44,552	1,059	43,493	36,525	0 4 6

*of several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average consumption taxation per head of population—(continued).*

11					Taxation.	Remarks.
CLASS II.—Animals for slaughter.						
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Total Octroi.	
Hds.	Hds.	Hds.	Rs.		Rs. a. p.	
32,395	257	32,138	2,305	...	0 13 3	
9,693	...	9,693	831	...	0 14 1	
13,388	...	13,388	1,113	...	0 9 6	
21,738	...	21,738	1,137	...	0 7 9	
28,098	...	28,098	1,511	...	0 10 0	
46,231	...	46,231	301	...	0 14 4	
...	...	...	755	...	0 13 1	
2,330	...	2,330	274	...	0 8 9	
{ hds. 213,667 rs. 46,360	hds. 520 rs. 268	hds. 213,147 rs. 46,092	{ 15,657	...	0 11 11	
...	...	...	15,041	...	0 1 6	
13,711	1,479	12,232	914	...	0 9 4	
{ hds. 7,197 rs. 1,179	...	hds. 7,197 rs. 1,179	{ 450	...	0 13 4	
81,484	3,182	78,302	7,987	...	1 1 1	
38,913	...	38,913	2,868	...	0 10 10	
3,314	...	3,314	65	...	0 10 2	
11,686	...	11,686	2,401	...	0 13 6	
3,346	...	3,346	233	...	0 9 6	
714	...	714	117	...	0 10 9	
6,400	...	6,400	200	...	0 11 6	
{ hds. 166,755 rs. 1,179	4,661 ...	hds. 162,104 rs. 1,179	{ 30,276	...	0 9 11	
{ hds. 51,176 rs. 2,387	19 ...	hds. 51,157 rs. 2,387	{ 6,444	...	1 6 6	
25,816	189	25,627	2,201	...	0 10 1	
3,346	...	3,346	201	...	0 8 9	
{ hds. 18,525 rs. 29,469	...	hds. 18,525 rs. 29,469	{ 479	...	0 8 2	
2,180	...	2,180	1,794	...	0 10 2	
hds. 101,043 rs. 31,856	208 ...	hds. 100,835 rs. 31,856	{ 11,119	...	1 0 4	

STATEMENT NO. IV.—Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the

1	2	3	4	5	6				
Division.	District.	Serial number of Municipality.	Municipality.	Population.	Grain.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur ...	66	Gorakhpur ...	62,677	5,41,124	94,020	4,47,104	22,838	7 5 5
	Azamgarh ...	67	Azamgarh ...	19,442	1,33,840	...	1,33,840	3,598	6 35 6
	Divisional Total...			82,119	6,74,964	94,020	5,80,944	26,436	7 2 15
KUMAON.	Almora ...	68	Almora ...	6,825	...	...	...	...	...
	Naini Tal ...	69	Naini Tal ...	12,408	...	...	...	...	...
	Divisional Total...			19,233	...	...	...	...	...
LUCKNOW.	Lucknow* ...	70	Lucknow ...	267,910	19,61,400	2,01,946	17,59,454	57,898	6 22 11
	Rae Bareilly* ...	71	Rae Bareilly ...	18,798	1,66,117	46,016	1,20,101	4,302	6 15 9
	Sitapur* ...	72	Sitapur ...	21,380	4,99,958	2,55,636	2,44,322	4,499	11 18 8
	Khairabad ...	73	Khairabad ...	13,773	1,14,110	32,593	81,517	1,774	5 36 12
	Hardoi* ...	74	Sandila ...	16,813	1,36,580	570	1,36,010	3,240	8 3 9
	Divisional Total...			338,675	23,78,165	5,36,671	23,41,404	71,713	6 36 8
FYSALE.	Fyzabad ...	75	Fyzabad ...	72,686	6,63,697	53,806	1,09,891	21,065	7 32 10
	Gonda ...	76	Gonda ...	14,609	87,001	39	86,962	2,342	5 38 2
	Bahraich ...	77	Bahraich ...	24,046	5,24,973	3,06,465	2,18,508	6,179	9 3 7
	Naini Tal ...	78	Naini Tal ...	9,322	60,909	1,920	58,989	1,558	6 13 2
	Sultanpur ...	79	Sultanpur ...	8,751	75,521	21,135	54,386	1,973	6 8 9
	Bara Bani ...	80	Bela (Partabgarh)	8,958	60,526	8,935	51,591	1,984	5 30 4
	Bara Bani ...	81	Nawalganj (Bara Bani)	14,478	1,05,360	15,486	89,874	4,022	6 8 5
	Divisional Total...			152,850	15,77,987	4,07,786	11,70,201	39,123	7 26 4
GRAND TOTAL, 1898-99.				3,012,147	2,66,37,956	78,77,906	1,87,60,050	7,17,100	6 9 1
GRAND TOTAL, 1897-98.				2,991,152	mds. 2,64,40,288 rs. ...	mds. 65,65,861 rs. ..	mds. 1,98,74,422 rs. ...	16,97,478	mds. 6 25 12 rs. ...

*the several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average*

7					20		21
Refined Sugar.					Incidence of Taxation.		Remarks.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Ass I.	Total Octroi.	
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs. a. p.	Rs. a. p.	
6,633	130	6,503	2,439	0 4 2	0 8 4	0 15 6	
...	...	...	...	...	0 3 11	0 7 11	
6,633	130	6,503	2,439	0 4 2	0 7 4	0 13 8	
3,954	11	3,943	1,479	0 23 1	0 5 11	1 3 4	
...	...	...	...	...	...	0 8 7	
3,954	11	3,943	1,479	0 23 1	0 5 11	0 12 5	
47,303	4,128	43,175	21,588	0 6 7	0 8 8	1 1 3	
2,644	186	2,458	1,229	0 5 4	0 7 3	0 13 9	
8,165	1,095	7,070	1,326	0 13 3	0 7 1	0 15 6	
1,176	27	1,149	379	0 2 8	0 3 9	0 6 9	
3,675	994	2,681	1,005	0 6 1	0 6 4	0 10 1	
62,963	6,430	56,532	25,527	0 6 10	0 8 2	1 0 1	
4,618	36,211	—31,593	7,442	—0 17 6	0 7 3	0 11 1	
2,177	94	2,083	690	0 5 11	0 5 1	0 13 3	
2,151	173	1,978	741	0 3 8	0 7 5	1 0 9	
878	238	620	230	0 2 12	0 4 6	0 9 4	
1,933	284	1,649	429	0 7 8	0 6 2	0 14 1	
1,406	200	1,206	603	0 5 6	0 6 9	0 13 2	
...	...	...	...	...	0 6 4	0 10 11	
13,163	37,200	—24,027	10,135	—0 6 4	0 6 8	0 13 0	
7,25,065	3,51,105	3,73,960	1,41,330	0 4 15	0 7 6	0 13 8	
{ mds. 5,82,025 rs. ... }	{ mds. 1,38,927 rs. ... }	{ mds. 4,43,098 rs. ... }	{ 1,62,652 — — }	{ md. 0 5 14 rs. ... }	0 7 3	0 12 7	

STATEMENT NO. IV.—Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the

1	2	3	4	5	8				
					Unrefined Sugar.				
Division.	District.	Serial number of Municipality.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur ...	66	Gorakhpur ...	62,6	9,088	782	8,306	1,038	0 5 5
	Azamgarh ...	67	Azamgarh ...	19,4	...	...	...	...	...
	Divisional Total...			82,1	9,088	782	8,306	1,038	0 5 5
KUMAON.	Almora ...	68	Almora ...	6,8	7,321	6	7,315	914	1 2 13
	Naini Tal ...	69	Naini Tal ...	12,4	...	...	...	...	...
	Divisional Total...			19,2	7,321	6	7,315	914	1 2 13
LUCKNOW.	Lucknow* ...	70	Lucknow ...	267,9	1,42,219	46,552	95,667	11,958	0 14 5
	Rae Bareilly* ...	71	Rae Bareilly ...	18,7	7,548	940	6,608	826	0 14 1
	Sitapur* ...	72	Sitapur ...	21,3	1,206	...	1,206	75	0 2 4
BAREILLY.	Khairabad ...	73	Khairabad ...	13,7	3,522	...	3,522	220	0 11 1
	Hardoi* ...	74	Sandila ...	16,8	6,672	...	6,672	684	0 15 14
	Divisional Total...			338,6	1,6,167	47,492	1,13,675	13,763	0 13 6
GONDA.	Gyazabad ...	75	Gyazabad ...	72,6	1,77,205	50,986	1,26,219	15,777	1 29 7
	Gonda ...	76	Gonda ...	14,6	5,306	23	5,283	592	0 14 7
	Bahraich ...	77	Bahraich ...	24,0	13,151	...	13,151	1,644	0 21 14
NANPURA.	Nanpura ...	78	Nanpura ...	9,3	3,406	14	3,392	239	0 14 9
	Saltanpur ...	79	Saltanpur ...	8,7	4,854	1,124	3,730	311	0 17 1
	Bela (Partabgarh) ...	80	Bela (Partabgarh) ...	8,6	3,548	253	3,295	309	0 14 11
NAGAR.	Nagar ...	81	Nagar ...	14	...	...	...	...	...
	Divisional Total...			152,4	2,07,470	52,400	1,55,070	18,872	1 0 9
	Grand Total, 1880-81.			2,012,3	18,66,591	4,31,049	14,35,542	1,45,417	0 19 1
GRAND TOTAL, 1880-81.				2,012,3	mds. 20,31,767	mds. 5,58,782	mds. 14,73,005	1,53,076	mds. 0 19 11
					rs. ...	rs. ...	rs. ...		rs. ...

*the several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average*

9					20		21
Ghf.					ence of Taxation.		Remarks.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	I.	Total Octroi.	
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	a. p.	Rs. a. p.	
4,499	526	3,973	2,483	0 2 9	8 4	0 15 6	
1,013	53	960	600	0 1 15	3 11	0 7 11	
5,512	579	4,933	3,083	0 2 6	7 4	0 13 8	
...	...	...	...	...	5 11	1 3 4	
...	...	...	...	...		0 8 7	
...	...	...	...	...	5 11	0 12 5	
26,810	467	26,343	26,343	0 3 15	8 8	1 1 3	
1,281	245	1,036	518	0 2 3	7 3	0 13 9	
1,518	7	1,511	1,513	0 2 9	7 1	0 15 6	
429	3	426	409	0 1 5	3 9	0 6 9	
1,576	...	1,576	788	0 3 12	6 4	0 10 1	
31,614	722	30,892	29,571	0 3 10	8 2	1 0 1	
8,519	1,796	6,723	3,361	0 3 7	7 3	0 11 1	
780	1	779	410	0 2 2	5 1	0 13 3	
1,588	...	1,588	1,327	0 2 10	7 5	1 0 9	
244	6	238	150	0 1 0	4 6	0 9 4	
357	29	328	275	0 1 8	6 2	0 14 1	
445	1	454	454	0 2 0	6 9	0 13 2	
834	17	817	1,114	0 2 4	6 4	0 10 11	
12,777	1,850	10,927	7,091	0 2 14	6 8	0 13 0	
3,41,121	90,117	2,51,004	1,84,828	0 3 5	7 6	0 13 8	
{ mds. 3,09,633 rs. ...	{ mds. 83,002 rs. ...	{ mds. 2,26,631 rs. ...	1,48,835	{ mds. 0 3 0 rs. ...	7 3	0 12 7	

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the*

1	2	3	4	5	10				
Division.	District.	Serial number of Municipality.	Municipality.	Population.	CLASS I.—Including grain, sugar, ghee, and articles used as food and drink for men and animals.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
								Rs.	
Gorakhpur.	Gorakhpur ...	63	Gorakhpur ...		{ mds. 5,06,628 rs. 61,077 }	mds. 95,670 ...	mds. 5,00,958 rs. 61,077 }	32,719	{ mds. 7 39 11 rs. 0 15 7 }
	Azamgarh ...	67	Azamgarh ...		{ mds. 1,40,234 rs. 15,857 }	mds. 53 rs. 5	mds. 1,40,181 rs. 15,852 }	4,727	{ mds. 7 8 7 rs. 0 13 1 }
	Divisional Total...				{ mds. 7,36,862 rs. 76,934 }	mds. 95,723 rs. 5	mds. 6,41,136 rs. 76,929 }	37,446	{ mds. 7 32 5 rs. 0 14 11 }
Kumaon.	Almora ...	68	Almora ...		{ mds. 11,275 rs. 8,953 }	mds. 17 rs. 55	mds. 11,258 rs. 8,898 }	2,527	{ mds. 1 25 14 rs. 1 4 10 }
	Naini Tal ...	69	Naini Tal ...		...	...	...	...	...
	Divisional Total...				{ mds. 11,275 rs. 8,953 }	mds. 17 rs. 55	mds. 11,258 rs. 8,898 }	2,527	{ mds. 1 25 14 rs. 1 4 10 }
Lucknow.	Lucknow* ...	70	Lucknow ...	20	{ mds. 30,77,491 rs. 68,06,208 }	mds. 2,68,951 rs. 6,55,861	mds. 28,08,527 rs. 61,50,347 }	1,44,901	{ mds. 10 19 6 rs. 22 15 3 }
	Rae Bareilly* ...	71	Rae Bareilly ...	1	{ mds. 2,71,767 rs. 4,58,802 }	mds. 47,757 rs. 1,23,673	mds. 2,24,010 rs. 3,65,129 }	8,501	{ mds. 11 36 10 rs. 19 6 9 }
	Sitapur* ...	72	Sitapur ...	2	{ mds. 5,99,934 rs. 10,94,127 }	mds. 2,69,111 rs. 4,51,976	mds. 3,30,823 rs. 6,42,451 }	9,440	{ mds. 15 18 15 rs. 30 0 9 }
	Khairabad ...	73	Khairabad ...	1	{ mds. 1,61,468 rs. 2,48,023 }	mds. 34,483 rs. 60,984	mds. 1,23,985 rs. 1,87,039 }	3,218	{ mds. 9 8 12 rs. 13 9 3 }
	Sandila* ...	74	Sandila ...	1	{ mds. 2,12,672 rs. 4,44,561 }	mds. 1,565 rs. 10,321	mds. 2,12,107 rs. 4,33,630 }	6,672	{ mds. 12 24 10 rs. 25 12 8 }
	Divisional Total...			31	{ mds. 43,24,322 rs. 90,82,611 }	mds. 6,21,870 rs. 17,78,536	mds. 37,02,452 rs. 13,03,415 }	1,72,732	{ mds. 10 37 4 rs. 3 13 6 }
	Fyzabad ...	75	Fyzabad ...		{ mds. 9,93,938 rs. 25,55,620 }	mds. 1, 3,785 rs. 5,53,019	mds. 8,00,143 rs. 22,02,601 }	33,163	{ mds. 11 0 5 rs. 30 4 10 }
	Gonda ...	76	Gonda ...		{ mds. 1,08,205 rs. 2,93,051 }	mds. 205 rs. 1,363	mds. 1,08,060 rs. 2,94,688 }	4,643	{ mds. 7 15 4 rs. 20 2 9 }
Bihar.	Bahraich ...	77	Bahraich ...	1	{ mds. 5,86,013 rs. 11,772 }	mds. 3,05,750 rs. ...	mds. 2,79,293 rs. 11,772 }	11,095	{ mds. 11 24 9 rs. 0 7 10 }
	Nanpura ...	78	Nanpura ...		{ mds. 75,532 rs. 20,151 }	mds. 2,254 rs. 426	mds. 73,278 rs. 19,725 }	2,600	{ mds. 7 34 7 rs. 2 1 11 }
	Saktinagar ...	79	Saktinagar ...		{ mds. 1,02,305 rs. 2,06,750 }	mds. 22,709 rs. 52,065	mds. 79,596 rs. 1,54,685 }	3,375	{ mds. 9 3 13 rs. 17 10 9 }
	Bhithur (Part of Bahraich) ...	80	Bhithur (Part of Bahraich) ...		{ mds. 83,771 rs. 1,79,156 }	mds. 10,212 rs. 22,976	mds. 73,529 rs. 1,47,180 }	3,796	{ mds. 8 8 5 rs. 16 6 11 }
	Nandgaon (Para Patti) ...	81	Nandgaon (Para Patti) ...		{ mds. 1,66,427 rs. 2,82,212 }	mds. 15,504 rs. 41,900	mds. 30,923 rs. 2,40,303 }	5,695	{ mds. 6 11 3 rs. 16 9 7 }
	Divisional Total...			1	{ mds. 10,66,571 rs. 35,42,712 }	mds. 4,61,449 rs. 47,1758	mds. 15,04,822 rs. 39,70,954 }	64,367	{ mds. 9 33 13 rs. 20 1 5 }
	GRAND TOTAL, 1887-88.			3,0	{ mds. 3,45,82,457 rs. 2,21,59,535 }	mds. 91,65,781 rs. 110,98,006	mds. 2,51,16,676 rs. 1,10,71,529 }	14,16,200	{ mds. 8 13 7 rs. 3 10 9 }
	GRAND TOTAL, 1887-88.			2,0	{ mds. 3,30,16,039 rs. 2,73,44,700 }	mds. 74,37,201 rs. 55,87,666	mds. 2,55,78,838 rs. 2,17,57,121 }	13,62,487	{ mds. 8 22 1 rs. 7 4 6 }

*the several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average*

11					20		21
CLASS II.—Animals for slaughter.					accidence of Taxation.		Remarks.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.	
Hds.	Hds.	Hds.	Rs.		s. a. p.	Rs. a. p.	
46,552	3	46,549	3,935	...	0 8 4	0 15 6	
13,080	518	12,562	889	...	0 3 11	0 7 11	
59,632	521	59,111	4,824	...	0 7 4	0 13 8	
...	...	...	1,185	...	0 5 11	1 3 4	
...	...	...	6,670	...	...	0 8 7	
...	...	...	7,855	...	0 5 11	0 12 5	
{ hds. 346,775 rs. 3,14,442 }	{ hds. 7 rs. 181 }	{ hds. 346,768 rs. 3,14,261 }	{ 18,169 }	...	0 8 8	1 1 3	
{ hds. 10,255 rs. 15,045 }	{ ... ...	{ hds. 10,255 rs. 15,045 }	{ 648 }	...	0 7 3	0 13 9	
{ hds. 52,843 rs. 39,502 }	{ ... ...	{ hds. 52,843 rs. 39,502 }	{ 641 }	...	0 7 1	0 15 6	
{ hds. 3,737 rs. 12,729 }	{ ... ...	{ hds. 3,737 rs. 12,729 }	{ 206 }	...	0 3 9	0 6 9	
{ hds. 5,759 rs. 15,762 }	{ ... ...	{ hds. 5,759 rs. 15,762 }	{ 276 }	...	0 6 4	0 10 1	
{ hds. 419,369 rs. 3,71,480 }	{ hds. 7 rs. 181 }	{ hds. 419,362 rs. 3,97,299 }	{ 19,940 }	...	0 8 2	1 0 1	
{ hds. 40,548 rs. 72,522 }	{ hds. 891 rs. 3,241 }	{ hds. 39,657 rs. 69,281 }	{ 1,864 }	...	0 7 3	0 11 1	
{ hds. 18,780 rs. 20,092 }	{ ... ...	{ hds. 18,780 rs. 20,092 }	{ 461 }	...	0 5 1	0 13 3	
25,999	...	25,999	1,108	...	0 7 5	1 0 9	
12,499	...	12,499	313	...	0 4 6	0 9 4	
{ hds. 9,756 rs. 14,777 }	{ ... ...	{ hds. 9,756 rs. 14,777 }	{ 402 }	...	0 6 2	0 14 1	
{ hds. 8,691 rs. 12,783 }	{ hds. 342 rs. 710 }	{ hds. 8,349 rs. 12,073 }	{ 317 }	...	0 6 9	0 13 2	
{ hds. 5,932 rs. 7,116 }	{ hds. 3 rs. 15 }	{ hds. 5,929 rs. 7,101 }	{ 276 }	...	0 6 4	0 10 11	
{ hds. 122,205 rs. 1,27,290 }	{ hds. 1,236 rs. 3,966 }	{ hds. 120,969 rs. 1,23,324 }	{ 4,741 }	...	0 6 8	0 13 0	
{ hds. 1,395,200 rs. 6,73,222 }	{ hds. 120,965 rs. 4,415 }	{ hds. 1,274,235 rs. 6,68,807 }	{ 1,37,542 }	...	0 7 6	0 13 8	
hds. 1,246,017 rs. 6,09,323	hds. 23,251 rs. 1,416	hds. 1,222,766 rs. 6,07,907	1,31,257	...	0 7 3	0 12 7	

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by consumption and expenditure per head, and the*

1	2	3	4	5	6	7	8	9	10
Division.	District.	Serial number of Municipality.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.									
Gorakhpur.	Gorakhpur ...	63	Gorakhpur ...		Rs. { mds. 13,390 rs. 8,59,474 }	Rs. { mds. 698 rs. 39,202 }	Rs. { mds. 12,692 rs. 8,20,272 }	Rs. 12,820	{ mds. 0 8 2 rs. 13 1 5 }
	Azamgarh ...	67	Azamgarh ...		rs. 29,123	3,413	25,710	402	rs. 1 5 2
	Divisional Total...				{ mds. 13,390 rs. 8,88,597 }	{ mds. 698 rs. 42,615 }	{ mds. 12,692 rs. 8,45,982 }	13,222	{ mds. 0 8 2 rs. 10 4 9 }
					rs. 2,72,407	20,580	2,51,827	3,321	36 14 4
Kumaon.	Almora ...	68	Almora ...		{ mds. 13,390 rs. 8,88,597 }	{ mds. 698 rs. 42,615 }	{ mds. 12,692 rs. 8,45,982 }	13,222	{ mds. 0 8 2 rs. 10 4 9 }
	Naini Tal ...	69	Naini Tal ...		rs. 2,72,407	20,580	2,51,827	3,321	36 14 4
	Divisional Total...				{ mds. 13,390 rs. 8,88,597 }	{ mds. 698 rs. 42,615 }	{ mds. 12,692 rs. 8,45,982 }	13,222	{ mds. 0 8 2 rs. 10 4 9 }
					rs. 2,72,407	20,580	2,51,827	3,321	36 14 4
Lucknow.	Lucknow* ...	70	Lucknow ...		rs. 2,72,407	rs. 20,580	rs. 2,51,827	3,321	36 14 4
	Rae Bareilly* ...	71	Rae Bareilly ...		22,39,675	41,941	21,97,734	35,963	8 3 3
	Sitapur* ...	72	Sitapur ...		{ mds. 108 rs. 1,96,231 }	rs. 7,026	{ mds. 108 rs. 1,89,205 }	2,901	{ mds. 0 0 4 rs. 10 1 1 }
		73	Khairabad ...		{ mds. 4,71,558 rs. 3,16,821 }	rs. 39,547	rs. 4,32,011	6,480	rs. 20 3 3
	Hardoi* ...	74	Sandila ...		97,863	7,059	90,804	1,359	6 9 3
	Divisional Total...				{ mds. 1,261 rs. 1,17,691 }	rs. 155	{ mds. 1,261 rs. 1,17,536 }	1,259	{ mds. 0 3 0 rs. 6 15 10 }
	Fyzabad ...	75	Fyzabad ...		{ mds. 1,369 rs. 31,22,818 }	mds. 95,728	{ mds. 1,369 rs. 30,27,090 }	47,962	{ mds. 0 0 2 rs. 8 15 1 }
	Gonda ...	76	Gonda ...		{ mds. 60 rs. 5,20,853 }	mds. 17,249	{ mds. 60 rs. 5,03,604 }	7,554	{ mds. ... rs. 6 14 10 }
	Bahraich ...	77	Bahraich ...		{ mds. 98 rs. 2,44,751 }	rs. 8,708	{ mds. 98 rs. 2,36,043 }	3,689	{ mds. 0 0 4 rs. 16 2 6 }
	Naini Tal ...	78	Naini Tal ...		4,37,349	24,221	4,13,128	6,455	17 2 10
Bihar.	Saharunpur ...	79	Saharunpur ...		3,46,629	36,067	1,10,562	1,658	11 13 9
	Bhagalpur ...	80	Bhagalpur (Partabgarh)		1,91,628	19,170	1,72,458	1,725	19 11 3
	Nawabganj ...	81	Nawabganj (Dara Puri)		2,36,707	65,801	1,70,906	1,336	1 15 5
	Divisional Total...				41,164	2,596	38,568	462	2 10 7
	Grand Total, 18-8-03.				{ mds. 158 rs. 18,19,081 }	mds. 1,73,812	{ mds. 158 rs. 16,45,269 }	22,879	{ mds. ... rs. 10 12 2 }
	Grand Total, 18-7-03.				{ mds. 1,14,642 rs. 3,22,88,885 }	mds. 10,350	{ mds. 1,04,292 rs. 2,51,26,162 }	3,71,651	{ mds. 0 1 6 rs. 8 5 5 }
					{ mds. 3,33,676 rs. 2,60,30,556 }	mds. 16,827	{ mds. 3,16,849 rs. 2,07,61,676 }	3,16,893	{ mds. 0 4 4 rs. 6 15 1 }

*the several Municipalities in the North-Western Provinces and Oudh during 1898-99, the average incidence of taxation per head of population—(concluded).*

19					20		21
CLASS VIII.—Metals and articles of metal.					Incidence of Taxation.		Remarks.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1,09,261	7,624	1,01,637	1,588	1 10 0	0 8 4	0 15 6	
60,292	4,599	55,693	870	2 13 10	0 3 11	0 7 11	
1,69,553	12,223	1,57,330	2,458	1 14 7	0 7 4	0 13 8	
46,807	17,571	29,236	392	5 11 11	0 5 11	1 3 4	
...	...	...	...	...	...	0 8 7	
46,807	17,571	29,236	392	5 11 11	0 5 11	0 12 5	
{ mds. 16 880 rs. 5,94,454 }	{ mds. 2,245 rs. 48,443 }	{ mds. 14,635 rs. 5,46,011 }	{ 10,495 }	{ mds. 0 2 2 rs. 2 0 7 }	{ 0 8 8 }	1 1 3	
{ mds. 1,231 rs. 24,721 }	{ mds. 42 rs. 1,796 }	{ mds. 1,189 rs. 22,925 }	{ 350 }	{ mds. 0 2 8 rs. 1 3 6 }	{ 0 7 3 }	0 13 9	
{ mds. 3,974 rs. 90,029 }	{ mds. 409 rs. 15,021 }	{ mds. 3,505 rs. 76,008 }	{ 1,125 }	{ mds. 0 6 9 rs. 3 8 2 }	{ 0 7 1 }	0 15 6	
{ mds. 563 rs. 6,441 }	{ mds. 80 rs. 240 }	{ mds. 483 rs. 6,201 }	{ 93 }	{ mds. 0 1 6 rs. 0 7 2 }	{ 0 3 9 }	0 6 9	
{ mds. 2,164 rs. 94,619 }	{ mds. 29 rs. 457 }	{ mds. 2,135 rs. 34,162 }	{ 512 }	{ mds. 0 5 1 rs. 2 0 6 }	{ 0 6 4 }	0 10 1	
{ mds. 24,812 rs. 7,50,264 }	{ mds. 2,865 rs. 65,957 }	{ mds. 21,917 rs. 6,84,307 }	{ 12,575 }	{ 0 2 9 2 0 4 }	{ 0 8 2 }	1 0 1	
{ mds. 1,65,016 rs. 1,93,602 }	{ mds. 71 rs. 14,114 }	{ mds. 1,64,945 rs. 1,79,488 }	{ 2,692 }	{ mds. 2 10 12 rs. 2 7 0 }	{ 0 7 3 }	0 11 1	
{ mds. 13,149 rs. 48,879 }	{ mds. 26 rs. 4,660 }	{ mds. 13,123 rs. 44,219 }	{ 692 }	{ mds. 0 35 14 rs. 3 0 5 }	{ 0 5 1 }	0 13 3	
{ mds. 71,160 rs. 1,30,563 }	{ mds. 498 rs. 10,699 }	{ mds. 70,662 rs. 1,19,864 }	{ 1,873 }	{ mds. 2 37 9 rs. 4 15 8 }	{ 0 7 5 }	1 0 9	
{ mds. 672 rs. 18,667 }	{ mds. 101 rs. 9,811 }	{ mds. 571 rs. 8,856 }	{ 133 }	{ mds. 0 2 7 rs. 0 15 2 }	{ 0 4 6 }	0 9 4	
{ mds. 7,784 rs. 71,852 }	{ mds. 4,188 rs. 25,078 }	{ mds. 3,596 rs. 46,774 }	{ 702 }	{ mds. 0 16 7 rs. 5 5 6 }	{ 0 6 2 }	0 14 1	
{ mds. 3,330 rs. 29,705 }	{ mds. 14 rs. 111 }	{ mds. 3,316 rs. 29,594 }	{ 446 }	{ mds. 0 14 13 rs. 3 4 10 }	{ 0 6 9 }	0 13 2	
{ mds. 2 218 rs. 43,727 }	{ mds. 127 rs. 7,034 }	{ mds. 2,091 rs. 36,693 }	{ 755 }	{ mds. 0 5 12 rs. 2 8 7 }	{ 0 6 4 }	0 10 11	
{ mds. 263,329 rs. 5,36,995 }	{ mds. 5,025 rs. 71,507 }	{ mds. 258,304 rs. 4,65,488 }	{ 7,293 }	{ mds. 1 28 4 rs. 3 0 8 }	{ 0 6 8 }	0 13 0	
{ mds. 4,33,343 rs. 79,00,494 }	{ mds. 33,326 rs. 17,74 534 }	{ mds. 4,00,017 rs. 61,25,960 }	{ 92,696 }	{ mds. 0 5 5 rs. 2 0 6 }	{ 0 7 6 }	0 13 8	
{ mds. 3,94,549 rs. 61,06,797 }	{ mds. 67,374 rs. 14,81,371 }	{ mds. 3,27,175 rs. 46,25,426 }	{ 73,588 }	{ mds. 0 4 6 rs. 1 8 9 }	{ 0 7 3 }	0 12 7	

# ABSTRACT OF STATEMENT NO. IV.

It is presented showing the average consumption per head of certain dutiable articles taxed by the Municipalities of the North-Western Provinces and Oudh during the year 1898-99.

		5									
		Net average consumption or expenditure per head of population.									



ABSTRACT OF STATEMENT No. IV—(concluded).

Statement showing the average consumption per head of certain dutiable articles taxed by the Municipalities of the North-Western Provinces and Oudh during the year 1898-99—(concluded).

1	2	3	4	5								
Name of Municipality.				Net average consumption or expenditure per head of population.								
		Rs.	Amount paid in refunds of octroi.	Grain.	Refined sugar.	Unrefined sugar.	Ghi.	Oil.	Tobacco.	Drugs, spices, &c.	Cloth.	Metals.
		Rs.	Rs.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Rs. a. p.	Its a. p.	Rs. a. p.
51	Cawnpore	15,041	1,224	...	...	...	...	...	...	...	...	...
52	Patehpur	11,819	650	5 22 8	0 6 2	0 6 4	0 2 8	0 2 6	0 3 5	0 11 7	10 10 5	...
53	Bānda	10,195	12,981	8 16 13	0 6 9	0 27 5	0 6 8	0 4 13	0 3 7	1 11 6	6 7 6	0 13 3
54	Allahabad	1,74,712	22,907	6 7 1	0 8 5	0 10 11	0 4 0	0 3 9	0 2 9	1 6 4	9 3 2	0 12 2
55	Jhāsi	36,537	17,766	6 37 11	0 11 7	0 26 13	...	0 6 3	0 5 3	0 15 6	6 13 8	1 5 11
56	Mau Rānipur	12,566	2,957	7 15 11	0 10 1	0 18 4	0 4 15	0 7 5	0 7 7	2 7 9	5 5 1	1 2 4
57	Lalitpur	9,570	7,865	8 4 1	0 9 7	0 9 3	...	...	0 2 15	0 12 2	16 13 6	3 2 10
58	Orai	4,977	151	6 36 9	0 7 12	0 20 7	0 2 11	0 3 9	0 3 1	0 15 6	4 8 10	0 9 4
59	Kālpī	8,594	5,122	8 25 12	0 7 5	0 26 8	0 2 6	0 4 11	0 4 2	1 6 4	10 6 7	...
60	Kunch	9,668	5,992	11 15 5	0 9 15	0 31 8	...	...	0 17 13	0 7 0	8 3 2	...
61	Benares	2,91,672	35,585	6 5 5	0 8 8	0 17 6	0 5 11	0 4 3	0 3 6	1 10 11	6 15 4	4 7 2
62	Mirzapur	53,251	11,159	5 23 8	0 6 8	0 10 8	0 3 13	0 2 4	0 3 1	1 5 8	8 4 9	...
63	Chunar	6,391	999	5 32 10	0 5 1	0 19 0	0 2 7	0 1 4	0 2 9	0 14 2	6 10 9	0 9 4

				5,031	7 10 12	—0 3 9	0 33 12	0 2 3	0 2 10	—0 6 2	1 2 2	5 7 2	1 4 2
64	Jaunpur	...	...	22,044	...	...	...	...	...	...	...	...	...
65	Ghazipur	...	...	28,515	6,34 1	...	...	0 2 1	0 3 9	0 3 14	1 15 3	...	2 5 1
66	Gorakhpur	...	...	60,903	7 5 5	0 4 2	0 5 5	0 2 9	0 1 11	0 6 13	1 3 11	10 1 11	1 10 0
67	Azamgarh	...	...	9,614	6 35 6	...	...	0 1 15	0 2 14	0 3 3	1 7 1	...	2 13 10
68	Almora	...	...	8,269	...	0 23 1	1 2 13	...	...	0 16 15	1 6 1	36 14 4	5 11 11
69	Naini Tal	...	...	6,670	...	...	...	...	...	...	...	...	...
70	Lucknow	...	...	2,88,740	6 22 11	0 6 7	0 14 5	0 3 15	0 2 15	0 2 3	1 12 5	7 15 11	2 0 7
71	Rae Baroli	...	...	16,186	6 15 9	0 5 4	0 14 11	0 2 3	0 3 4	0 2 11	2 0 9	10 1 1	1 3 6
72	Sitapur	...	...	20,698	11 18 8	0 13 3	0 2 4	0 2 9	...	0 7 3	2 2 8	20 3 3	3 8 2
73	Khairabad	...	...	5,802	5 36 12	0 2 8	0 11 1	0 1 5	0 1 6	0 3 4	1 1 2	6 9 3	0 7 2
74	Sandila	...	...	10,568	8 3 9	0 6 1	0 15 14	0 3 12	0 4 3	0 4 8	1 10 3	6 15 10	2 0 6
75	Fyzabad	...	...	56,727	7 32 10	—0 17 6	1 29 7	0 3 7	0 2 8	0 0 12	1 8 2	6 7 3	2 7 6
76	Gonda	...	...	12,106	5 38 2	0 5 11	0 14 7	0 2 2	0 3 8	0 5 12	1 13 11	16 2 6	3 0 5
77	Bahrach	...	...	25,427	9 3 7	0 3 8	0 21 14	0 2 10	0 2 5	0 7 2	2 2 7	17 2 10	4 15 8
78	Nanpara	...	...	5,468	6 13 2	0 2 12	0 14 9	0 1 0	0 1 12	0 3 6	0 13 11	11 10 9	0 15 2
79	Sultānpur	...	...	7,640	6 8 9	0 7 8	0 17 1	0 1 8	0 1 0	...	3 3 1	19 8 9	5 5 6
80	Bela (Partābgarh)...	...	...	7,382	5 30 4	0 5 6	0 14 11	0 2 0	0 2 2	0 1 6	1 4 11	18 12 7	3 4 10
81	Nawābganj (Bara Banki)	...	...	9,906	6 8 5	...	...	0 2 4	0 0 8	0 1 11	2 3 1	...	2 8 7
GRAND TOTAL				25,76,206	6 9 1	0 4 15	0 19 1	0 3 5	0 3 5	0 3 10	1 9 2	7 13 4	2 0 6
				7,80,857									



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## A P P E N D I C E S.

(A TO H AND J TO Q.)

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Statement showing the constitution of the Municipal <sup>Boards</sup> Committees in the

Serial number.	Name of Municipality.	Date of establishment.	Population within municipal limits.	Number of persons registered as qualified to vote.	Number on register for wards in which a poll took place.	Number of persons who actually voted.	Number of elected members.				
							Elected during the year.	Total number.			
								Hindus.	Muhammadians.	Others.	Total.
1	Dehra ...	3rd November 1857,	21,881	517	...	48	6	6	3	7	16
2	Mussoorie ...	8th ditto 1850,	11,051	469	...	...	4	1	...	10	11
3	Sahāranpur ...	21st December 1867,	63,194	396	396	256	5	5	7	4	16
4	Hardwār Union	25th May 1868 ...	20,125	83	83	57	5	10	2	1	13
5	Deoband ...	27th January 1868...	19,250	513	513	223	4	7	5	1	13
6	Roorkee ...	23rd November 1878,	14,291	521	...	321	4	6	3	1	10
7	Muzaffarnagar	11th June 1872 ...	18,166	1,525	746	398	4	10	2	1	13
8	Kandhla ...	15th November 1873,	9,487	340	...	...	4	6	6	1	13
9	Kairana ...	1st April 1874 ...	18,420	236	...	...	4	6	6	1	13
10	Meerut ...	1st July 1864 ...	119,390	1,441	181	116	5	12	3	1	16
11	Ghāziabad ...	6th November 1868,	10,193	197	31	31	3	6	3	1	10
12	Shahdera ...	15th February 1871,	5,306	46	...	...	2	5	1	1	7
13	Baraut ...	11th March 1870 ...	6,781	201	201	...	2	5	1	1	7
14	Bāghpat ...	12th April 1869 ...	6,292	151	25	25	3	7	2	1	10
15	Hāpur ...	18th March 1872 ...	14,977	597	419	230	3	6	3	1	10
16	Pilkhna ...	Ditto ...	5,441	93	...	...	2	6	...	1	7
17	Sardhana ...	1st April 1863 ...	12,059	150	...	...	3	7	2	1	10
18	Mowana ...	1st October 1886 ...	8,221	124	124	68	2	4	2	1	7
19	Bulandshahr	2nd December 1865,	16,931	395	...	...	3	3	3	1	7
20	Anūpshahr ...	May 1866...	7,952	55	...	...	2	5	1	1	7
21	Khurja ...	13th March 1866 ...	26,349	708	171	63	3	5	4	1	10
22	Sikandrabad	24th February 1872,	15,231	383	1	100	2	5	1	1	7
23	Koil (Aligarh)	1st August 1865 ...	61,485	1,515	1,357	553	6	5	5	3	13
24	Hāthras ...	Ditto ...	39,181	369	...	...	4	10	2	1	13
25	Atrauli ...	Ditto ...	15,408	259	...	...	3	4	6	...	10
26	Sikandra Rao	Ditto ...	10,263	307	...	...	3	5	6	...	11
27	Muttra ...	1st October 1866 ...	56,431	1,965	1,965	1,006	5	11	...	2	13
28	Brindaban ...	Ditto ...	26,000	738	738	451	3	9	...	1	10
29	Kosi ...	August 1867 ...	8,404	309	309	220	3	3	...	..	3
30	Agra ...	7th October 1863 ...	168,662	5,005	3	660	8	17	7	...	24
31	Fatehpur-Sikri	6th September 1865,	6,286	...	...	...	...	...	...	...	...
32	Firozabad ...	21st ditto 1868,	15,278	536	...	232	3	6	...	1	11
33	Farukhabad-cum-Fateh- garh.	10th ditto 1864,	73,009	441	125	99	9	21	6	1	28
34	Mainpuri ...	16th March 1866 ...	18,551	359	182	140	4	10	...	1	13
35	Etāwah ...	5th April 1864 ...	39,793	378	209	90	5	7	...	1	16

## A—D (AMALGAMATED).

North-Western Provinces and Oudh, during the year ending 31st March 1899.

Number of appointed members.						Total number of members.	Number of meetings of the Boards during the year.	Average attendance of the members at each meeting.	Remarks on columns 6 and 7.
Maximum number appointed.	Appointed during the year.	Total number.							
		Hindus.	Muhammadas.	Others.	Total.				
5	2	1	1	1	3	19	23	8.96	This municipality is divided into wards.
3	2	...	...	3	3	14	32	9.03	Ditto ditto.
5	3	...	1	4	5	21	17	11.00	Ditto ditto.
4	...	2	...	2	4	17	14	10	The elective system is in force in this municipality.
4	...	...	1	1	2	15	16	9	This municipality is divided into four wards.
3	3	2	...	1	3	13	17	7.76	The elective system is in force in this municipality.
4	...	1	3	...	4	17	22	12.32	This municipality is divided into wards.
4	3	3	1	...	4	17	20	9.3	The elective system is in force in this municipality.
4	1	1	2	...	3	16	24	9.00	This municipality is divided into four wards.
5	...	1	2	2	5	21	18	13.61	This municipality is divided into wards.
3	...	1	...	...	1	11	34	6.79	This municipality is divided into three wards.
2	...	1	...	...	1	8	30	4.20	This municipality is divided into two wards.
2	...	1	...	...	1	8	27	5.44	Ditto ditto.
3	...	1	...	...	1	11	27	6.19	Ditto ditto into wards.
3	...	1	...	...	1	11	22	6.55	Ditto ditto.
2	1	1	...	...	1	8	26	5.19	This municipality is divided into two wards.
3	...	...	1	...	1	11	20	7.4	This municipality is divided into wards.
2	1	1	...	...	1	8	32	4.66	Ditto ditto.
2	...	1	...	1	2	9	18	5	Ditto ditto.
2	1	2	...	...	2	9	34	5	Ditto ditto.
3	...	2	...	1	3	13	42	6.92	Ditto ditto.
2	...	1	1	...	2	9	33	6	Ditto ditto.
4	...	1	1	1	3	16	17	9	Ditto ditto.
4	2	1	1	...	2	15	26	12.4	Ditto ditto.
3	...	...	...	...	...	10	18	5.61	Ditto ditto.
4	1	...	1	...	1	12	10	8	No poll was taken.
4	2	...	2	2	4	17	26	11.84	This municipality is divided into wards.
3	...	...	1	...	1	11	19	7.05	The elective system is in force in this municipality.
3	...	...	...	...	...	11	19	7.73	This municipality is divided into wards.
9	2	2	3	5	10	34	27	21	Ditto ditto.
8	2	3	4	1	8	8	23	4	The elective system is in force in this municipality.
3	...	...	...	...	...	11	21	6	Ditto ditto.
9	...	1	...	...	1	29	21	18.38	Ditto ditto.
4	2	1	2	1	4	17	21	9	This municipality is divided into wards.
5	1	2	...	2	4	20	23	11.78	The elective system is in force in this municipality.

Serial number.	Name of Municipality.	Date of establishment.	Population within municipal limits.	Number of persons registered as qualified to vote.	Number on register for wards in which a poll took place.	Number of persons who actually voted.	Number of elected members.				
							Elected during the year.	Total number.			
								Hindus.	Muhammadians.	Others.	Total.
36	Etáh ...	27th December 1865,	7,800	374	...	203	4	10	2	1	13
37	Soron ...	1st January 1868 ...	11,265	273	...	116	4	10	2	1	13
38	Kasgánj ...	16th ditto 1867 ...	16,050	841	490	231	4	7	4	2	13
39	Marehra ...	25th June 1872 ...	7,812	...	...	...	...	...	...	2	2
40	Jalesar ...	12th December 1866,	13,420	346	...	...	4	6	6	1	13
41	Bareilly ...	24th June 1858 ...	107,785	3,699	745	174	9	12	15	...	27
42	Bijnor ...	1st January 1866 ...	16,236	700	I & II	40	4	8	4	1	13
43	Chandpur ...	Ditto 1866 ...	12,256	...	...	...	...	7	6	...	13
44	Dhámপুর ...	1st April 1866 ..	6,708	151	I, II & III	33	3	8	2	...	10
45	Nagina ...	1st January 1866 ...	22,150	74	1	62	4	2	10	1	13
46	Najíbabad ...	6th ditto 1866 ...	19,410	164	I, II, III & IV	46	4	9	4	...	13
47	Budaun ...	1st September 1884,	35,372	759	5	306	6	6	10	1	17
48	Bilsi ...	Ditto ...	5,802	...	...	...	...	...	...	...	...
49	Ujhani ...	Ditto ...	7,427	249	...	168	2	5	1	1	7
50	Sahaswan ...	15th March 1872 ...	15,601	290	2	169	3	3	6	1	10
51	Moradabad ...	1st September 1863,	72,515	2,686	1,958	1,125	6	5	13	...	18
52	Chandausi ...	5th October 1863 ...	28,111	534	...	...	3	7	2	1	10
53	Amroha ...	11th September 1870,	35,094	711	...	...	5	2	10	1	13
54	Sambhal ...	4th April 1871 ...	37,226	646	384	228	6	11	8	...	19
55	Sháhjabánpur ...	1st November 1864...	76,977	1,774	6	1,002	7	7	11	1	19
56	Tilhar ...	15th June 1872 ...	17,265	523	4	331	5	6	5	1	12
57	Pilibhít ...	January 1865 ...	33,799	1,391	523	227	4	8	4	1	13
58	Bisálpur ...	February 1862...	9,221	262	...	...	3	7	2	1	10
59	Cawnpore ...	22nd November 1861,	163,779	3,342	3,092	999	8	15	2	5	22
60	Fatchpur ...	14th September 1872,	20,179	553	90	59	5	7	5	1	13
61	Bánda ...	1st November 1865,	23,071	324	1	56	6	11	1	0	12
62	Allahabad ...	March 1863 ...	162,895	4,189	2,157	1,377	8	6	...	2	8
63	Jhánsi ...	20th October 1886 ...	53,779	...	...	...	...	...	...	...	...
64	Mau Ránpur ...	30th June 1869 ...	19,675	228	228	114	13	12	...	1	13
65	Lalitpur ...	23rd August 1870 ...	11,348	...	...	...	...	...	...	...	...
66	Orai ...	13th November 1871,	8,369	311	311	118	6	12	...	...	12
67	Kálpí ...	9th September 1868,	12,713	104	104	52	3	6	...	...	6
68	Kúnch ...	1st January 1868 ...	13,408	126	126	74	3	6	...	...	6
69	Benares ...	1st June 1868 ...	211,586	3,746	3,746	1,324	6	12	6	...	18
70	Mirzapur ...	29th August 1867 ...	84,130	885	395	201	6	12	5	2	19
71	Chaná ...	14 June 1868 ...	11,423	76	64	47	3	6	3	1	10

A—D—(continued).

Number of appointed members.						Total number of members.	Number of meetings of the Boards during the year.	Average attendance of the members at each meeting.	Remarks on columns 6 and 7.
Maximum number appointed.	Appointed during the year.	Total number.							
		Hindus.	Muhammadans.	Others.	Total.				
4	1	1	2	1	4	17	22	12-04	The elective system is in force in this municipality.
4	1	...	2	1	3	16	28	10-25	Poll was taken in this municipality.
4	1	1	2	...	3	16	25	8-68	The elective system is in force in this municipality.
8	1	2	5	...	7	9	20	5-8	The elective system is not in force in this municipality.
4	1	2	...	...	2	15	19	9-37	No poll was taken.
9	3	1	4	4	9	37	23	21-50	This municipality is divided into wards.
14	...	2	1	...	3	16	15	8	The elective system is in force in this municipality.
4	...	2	2	...	4	17	16	12-99	This municipality is divided into wards.
3	...	...	...	...	...	10	22	8	Ditto ditto.
4	2	2	1	...	3	16	23	9	A poll was held in two wards.
4	...	...	...	...	...	13	22	8	A poll was taken in four wards.
5	1	3	1	1	5	22	21	13	This municipality is divided into six wards.
8	3	5	2	1	8	9	20	5	This municipality is not divided into wards.
2	1	...	1	1	2	9	19	5	Ditto ditto.
3	1	...	3	...	3	13	20	8	This municipality is divided into wards.
6	2	2	1	2	5	23	26	14	Ditto ditto.
3	...	2	...	...	2	12	21	9	Ditto ditto.
4	...	1	3	...	4	17	26	9	Ditto ditto.
6	...	...	1	...	1	20	26	9	Ditto ditto.
6	2	2	2	2	6	25	27	15	The elective system is in force in this municipality.
4	3	1	1	1	3	15	22	9	Ditto ditto.
4	1	1	3	...	4	17	29	11	A poll was taken in Nos. I and IV wards.
3	...	...	...	...	...	10	17	6	No poll was taken.
7	1	...	1	2	3	25	40	12	This municipality is divided into wards.
4	1	1	1	...	2	15	14	9	The elective system is in force in this municipality.
4	1	1	1	1	3	15	31	4-96	Ditto ditto.
7	...	2	2	3	7	28	36	15	Ditto ditto.
20	20	9	4	7	20	20	21	14	Ditto ditto.
4	2	1	2	...	3	16	21	10-14	This municipality is divided into wards.
12	12	8	4	...	12	12	14	8	This municipality is not divided into wards.
6	...	3	1	2	6	18	15	9-27	Ditto ditto.
3	...	2	1	...	3	9	14	4-71	Ditto ditto.
3	...	2	1	...	3	9	16	5-38	This municipality is not divided into ward.
6	...	3	1	2	6	24	24	13	This municipality is divided into wards.
6	1	...	...	1	1	20	23	9	A poll took place in two wards.
...	1	...	1	1	2	12	9	5-33	This municipality is divided into wards.

Serial number.	Name of Municipality.	Date of establishment.	Population within municipal limits.	Number of persons registered as qualified to vote.	Number on register for wards in which a poll took place.	Number of persons who actually voted.	Number of elected members.				
							Elected during the year.	Total number.			
								Hindus.	Mohammadans.	Others.	Total.
72	Jaunpur ...	1st November 1867,	42,819	1,497	1,230	1,003	4	5	7	1	13
73	Ghāzipur ...	...	44,970	1,080	439	390	6	13	3	1	19
74	Baliā ...	20th January 1873,	16,372	29	...	...	3	6	3	1	10
75	Gorakhpur ...	4th December 1873,	62,677	782	573	269	5	11	4	1	16
76	Azamgarh ...	1st September 1884,	19,442	780	...	...	4	6	5	2	13
77	Almora ...	14th November 1864,	6,825	143	20	7	3	8	1	1	10
78	Naini Tāl ...	3rd October 1850 ...	12,408	...	...	...	...	...	...	...	...
79	Kāshipur ...	25th March 1872 ...	14,717	258	...	...	3	8	1	1	10
80	Haldwāni ...	1st February 1897...	4,917	...	...	...	...	...	...	...	...
81	Lucknow ...	1st January 1862 ...	241,393	4,845	3,082	1,767	9	17	4	3	24
82	Unao ...	19th June 1869 ...	12,831	540	280	77	4	6	2	2	10
83	Rae Bareli ...	1867 ...	18,798	577	577	361	7	10	7	2	19
84	Sitapur ...	1868 ...	21,380	597	307	114	4	6	3	1	10
85	Khairabad ...	1869 ...	13,773	337	...	...	8	6	3	1	10
86	Hardoi ...	1st January 1871 ...	11,152	124	...	85	4	6	4	3	13
87	Shahabad ..	1st November 1872,	20,158	197	...	...	4	6	6	1	13
88	Sandila ...	14th July 1868 ...	16,813	185	...	67	5	4	12	...	16
89	Sāndi ...	1st April 1877 ...	9,639	116	...	35	3	6	3	1	10
90	Pibāni ...	Ditto ...	7,993	124	...	97	2	3	3	1	7
91	Lakhimpur ...	14th July 1868 ...	8,073	619	619	71	4	8	4	1	13
92	Muhamdi ...	7th April 1879 ...	6,932	223	223	144	3	5	4	...	9
93	Gyzabad ...	19th August 1863 ...	72,686	1,605	1,046	778	8	18	...	...	18
94	Tānda ...	...	19,724	...	...	...	5	11	4	1	16
95	Gonda ...	7th January 1869 ...	14,509	616	281	173	6	15	3	...	18
96	Nawābganj...	2nd July 1875 ..	9,213	403	...	345	3	8	1	1	10
97	Utraula ...	26th February 1873,	6,625	219	...	...	4	4	5	1	10
98	Bulāmpur ...	1870 ...	14,849	264	6	137	6	11	4	1	19
99	Bahraich ...	5th February 1869...	24,046	523	419	136	6	10	5	1	16
100	Nānpāra ...	21st January 1871...	9,322	91	...	34	3	3	7	...	10
101	Bhinga ...	1st April 1883 ...	5,921	110	...	31	3	8	1	1	10
102	Sukānpur ...	1st September 1884,	8,751	272	...	...	6	8	6	1	15
103	Bela (Partāgarh) ...	1st December 1871 .	8,958	...	...	...	...	...	...	1	1
104	Nawābganj (Bara Banki),	5th June 1868 ...	14,478	267	267	139	4	10	2	1	13
GRAND TOTAL ...			3,235,685	69,076	31,520	20,496	422	611	374	114	1,229

A—D—(concluded).

Number of appointed members.						Total number of members.	Number of meetings of the Boards during the year.	Average attendance of the members at each meeting.	Remarks on columns 6 and 7.
Maximum number appointed.	Appointed during the year.	Total number.							
		Hindus.	Muhammadans.	Others.	Total.				
4	2	2	1	...	3	16	25	8.92	This municipality is divided into wards.
6	4	2	2	2	6	25	15	13	Ditto ditto.
...	...	...	...	...	...	10	22	5.5	Ditto ditto.
5	2	2	2	1	5	21	18	12.4	Ditto ditto.
4	2	1	1	1	3	16	28	9.2	This municipality is divided into four wards.
3	...	...	1	2	3	13	14	8	Ditto ditto into wards.
12	1	2	1	8	11	11	25	7	Ditto ditto.
3	...	1	...	...	1	12	11	8	No poll was taken.
..	12	6	3	3	12	12	9	6	This municipality is divided into wards.
8	6	...	4	4	8	32	21	17	Ditto ditto.
2	1	...	1	1	2	12	15	7.06	Poll was held in two out of the four wards.
6	2	3	1	...	4	23	22	12.87	This municipality is divided into wards.
3	1	...	2	...	2	12	17	8	Ditto ditto.
3	...	1	...	1	2	12	11	8	This municipality is not divided into wards.
4	1	1	...	2	3	16	21	9.2	The elective system is in force in this municipality.
4	2	...	2	...	2	15	21	8.47	This municipality is not divided into wards.
5	2	2	2	...	4	20	23	11.47	Ditto ditto.
3	...	...	1	...	1	11	16	7	Ditto ditto.
2	2	...	1	1	2	9	17	4.82	Ditto ditto.
4	...	1	1	...	2	15	14	9	This municipality is divided into wards.
3	1	...	2	...	2	11	27	7	Ditto ditto.
6	3	...	2	4	6	24	27	14.55	No poll was taken.
...	...	...	...	...	...	16	12	9	The elective system is in force in this municipality.
6	2	...	2	3	5	23	25	12.28	Ditto ditto.
4	...	1	...	...	1	11	23	6.65	Ditto ditto.
3	...	1	...	...	1	11	19	6	Ditto ditto.
6	...	...	...	...	...	19	16	12.8	This municipality is divided into wards.
4	1	4	...	...	4	20	19	10.3	Ditto ditto.
3	2	1	1	...	2	12	14	6.07	The elective system is in force in this municipality.
...	...	...	...	...	...	10	16	6.4	Ditto ditto.
5	1	3	1	1	5	20	20	10	Ditto ditto.
11	4	8	2	1	11	12	19	7.89	Ditto ditto.
4	3	2	1	1	4	17	25	10	Ditto ditto.
467	149	141	122	97	360	1,593	2,233	8.7	

## APPENDIX E.

*Abstract Statement of Income of the Municipalities in the North-Western Provinces and Oudh during 1897-98 and 1898-99.*

[illegible]

(j) Horse and dog tax	1,996	1,968	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,896	...
(k) Tax on servants	5,038	1,509	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(l) Tax on boats and lake frigate	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(m) Site tax	...	188	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(n) Tax on circumstances and property.	...	6,583	...	...	...	9,988	9,787	...	3,018	3,138	...	...	...	...	...	...	...	...	...	12,102	15,266
(o) Terminal tax...	...	...	...	...	...	...	...	1,38,596	...	...	...	...	...	...	...	...	...	...	...	...	...
(p) Terminal toll	...	...	...	...	...	...	...	42,684	...	...	...	...	...	...	...	...	...	...	...	...	...
(q) Tax on tobacco cultivation,	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	418
(r) Tax on animals for slaughter,	...	5,941	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Realizations under special Acts...	13,451	14,585	10,017	11,185	9,656	10,122	8,857	13,172	3,636	4,151	2,513	2,286	2,197	2,256	13,633	14,406	14,658	14,658	14,658	16,030	...
4. Revenue derived from municipal property and powers apart from taxation.	1,27,919	1,12,824	79,299	84,570	1,01,476	1,09,041	1,85,342	1,80,430	71,539	88,797	9,980	12,136	14,254	14,343	58,727	65,740	33,082	33,082	33,082	37,672	...
5. Grants and contributions for general and special purposes.	8,903	5,842	5,715	728	8,381	3,087	10,653	7,431	3,854	4,830	2,270	2,402	450	152	5,306	5,314	8,471	8,471	8,471	8,966	...
6. Miscellaneous receipts	34,298	46,485	17,412	10,215	4,311	5,618	9,726	7,963	4,969	6,667	4,839	5,837	2,963	2,670	40,679	35,688	1,042	1,042	1,042	790	...
7. Extraordinary and debts—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(a) Sale proceeds of Government securities and with drawings from savings banks	418	19,000	...	...	4,881	...	5,795	4,077	...	...	...	...	...	...	...	...	...	...	...	...	...
(b) Loans	...	...	...	...	...	...	63,000	13,000	79,000	...	...	...	1,35,000	1,27,000	...	...	1,000	1,000	1,000	...	...
(c) Realizations of sinking fund for repayment of loans.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25,000	25,000	...	...	...	...	...
(d) Advances	...	...	1,501	...	101	...	73	331	1,650	1,525	...	...	...	...	...	25,000	...	...	...	...	...
(e) Deposits	88	1,890	...	...	5,761	1,008	190	204	...	...	...	...	...	14,826	45	...	232	232	232	...	...
Total	7,24,151	8,49,462	6,59,401	6,03,543	4,91,133	5,55,181	9,11,998	9,29,806	6,45,814	6,89,307	80,401	97,303	2,50,880	2,75,740	5,26,606	5,56,989	1,92,828	1,92,828	1,92,828	2,08,990	...

# APPENDIX F.

*Abstract Statement of Expenditure of the Municipalities in the North-Western Provinces and Oudh during 1897-98 and 1898-99.*

	Heads of Expenditure.	Meerut Division.		Agra Division.		Rohilkhand Division.		Allahabad Division.		Benares Division.	
		1897-98.		1897-98.		1897-98.		1897-98.		1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	General administration and collection charges	...	...	...	...	...	...	...	...	...	...
2.	Public safety	...	...	...	...	...	...	...	...	...	...
3	Public health and convenience	...	...	...	...	...	...	...	...	...	...
(a)	Water supply	88,757	1,03,970	70,723	69,029	71,367	75,475	92,764	92,140	58,446	63,152
(b)	Drainage	1,10,426	1,11,820	97,018	95,459	1,15,146	1,13,083	86,764	86,758	84,154	85,721
(c)	Conservancy (including road watering and cleaning) and latrines.	48,643	35,112	56,615	64,815	2,398	2,042	1,69,557	1,48,634	73,698	75,918
(d)	Hospitals and dispensaries	22,103	19,667	6,306	5,442	6,000	7,626	32,316	24,519	90,464	47,467
(e)	Vaccination	1,92,275	1,93,947	1,18,647	1,11,036	1,17,737	1,18,991	2,01,749	1,97,718	1,19,064	1,09,526
(f)	Markets and slaughter-houses	23,687	19,897	44,133	20,226	28,057	20,202	18,173	15,352	29,433	11,419
(g)	Dak bungalows and sarāis.	4,661	4,506	3,054	2,961	4,291	4,050	3,263	3,256	2,334	2,370
(h)	Pounds	2,409	1,231	1,752	5,316	4,910	4,937	10,534	9,227	4,101	3,307
		1,496	1,412	459	1,095	1,675	2,438	188	241	162	272
		3,603	3,333	2,001	3,286	2,857	2,613	31,878	9,137	1,425	1,101

(i) Arboriculture, public gardens, and experimental cultivation	...	7,739	7,394	5,975	5,234	5,738	9,827	9,700	3,081	3,193
(j) Registration of births and deaths	...	1,364	1,373	1,263	1,221	1,411	858	971	2,131	1,881
(k) Public works	...	61,894	3,63,796	46,719	2,06,654	40,655	93,483	5,20,356	40,102	2,96,516
4. Public instruction	...	32,618	31,578	17,422	18,463	34,142	15,294	16,154	10,938	11,138
5. Contributions	...	65,877	74,562	39,387	46,857	21,625	47,849	46,888	14,606	14,006
6. Miscellaneous—										
(a) Interest on loans	...	38,398	34,829	63,315	44,883	443	95,822	95,649	89,304	90,763
(b) Discount	...	...	1	...	...	...	...	...	...	...
(c) Actual cost of work done for private individuals	...	100	230	115	...	...	1,839	1,488	...	...
(d) Law charges	...	1,061	249	170	254	65	...	...	...	296
(e) Fairs	...	...	10,991	256	300	...	...	...	386	285
(f) Rents	...	1,158	3,317	835	...	304	4,095	4,878	474	536
(g) Miscellaneous	...	24,455	2,979	11,927	12,556	5,873	5,053	3,861	4,886	1,622
7. Extraordinary and debts—										
(a) Investments	...	...	...	3,000	...	...	...	...	...	...
(b) Payments to sinking funds	...	...	...	...	...	...	...	...	...	...
(c) Repayment of loans	...	19,597	24,437	36,050	39,442	3,540	54,717	57,616	16,569	17,239
(d) Advances	...	...	108	...	...	119	545	260	1,700	655
(e) Deposits	...	940	1,075	...	...	745	100	200	...	...
GRAND TOTAL	...	7,51,101	7,63,942	6,27,135	5,93,847	4,69,528	9,47,971	9,26,048	6,47,528	5,81,929

# APPENDIX F.

*Abstract Statement of Expenditure of the Municipalities of the North-Western Provinces and Oudh during 1897-98 and 1898-99—(concluded).*

	Heads of Expenditure.	Gorakhpur Division.				Kumaun Division.		Lucknow Division.		Fyzabad Division.	
		1897-98.		1898-99.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	General administration and collection charges	...	...	...	...	...	...	...	...	...	...
2.	Public safety	...	...	...	...	...	...	...	...	...	...
3.	Public health and convenience—										
(a)	Water supply	...	...	...	...	...	...	...	...	...	...
(b)	Drainage...	...	...	...	...	...	...	...	...	...	...
(c)	Conservancy (including road watering and cleaning and latrines)...	...	...	...	...	...	...	...	...	...	...
(d)	Hospitals and dispensaries	...	...	...	...	...	...	...	...	...	...
(e)	Vaccination	...	...	...	...	...	...	...	...	...	...
(f)	Markets and slaughter-houses	...	...	...	...	...	...	...	...	...	...
(g)	Dak bungalows and sarāis	...	...	...	...	...	...	...	...	...	...
(h)	Pounds	...	...	...	...	...	...	...	...	...	...

(i) Arboriculture, public gardens, and experimental cultivation	...	...	534	498	500	318	3,636	3,944	4,082	3,794
(j) Registration of births and deaths	...	...	204	170	24	25	509	671	286	300
(k) Public works	...	...	11,602	54,618	33,251	2,23,244	48,845	2,45,652	16,844	1,03,114
4. Public instruction	...	...	7,415	7,552	1,685	1,534	19,561	22,080	6,361	6,841
5. Contributions	...	...	3,782	4,704	1,445	1,285	14,544	14,257	11,095	10,465
6. Miscellaneous—										
(e) Interest on loans	...	...	...	...	9,290	1,868	50,526	49,592	69	82
(b) Discount	...	...	...	...	331	...	...	...	...	...
(c) Actual cost of work done for private individuals	...	...	...	103	843	127	...	...	...	...
(d) Law charges	...	...	...	...	280	...	97	50	351	484
(e) Fairs	...	...	...	...	...	...	...	...	...	...
(f) Rents	...	...	...	...	4	4	...	...	...	...
(g) Miscellaneous	...	...	3,088	2,965	941	1,302	2,217	1,100	1,281	233
7. Extraordinary and debts—										
(a) Investments	...	...	...	...	...	...	...	4,300	...	...
(b) Payments to sinking funds	...	...	...	...	...	...	...	...	...	...
(c) Repayment of loans	...	...	...	...	553	6,762	25,757	26,680	731	1,665
(d) Advances	...	...	59	...	500	100	225	226	287	61
(e) Deposits	...	...	...	...	...	...	45	2,000	...	260
GRAND TOTAL	...	...	72,162	93,409	2,32,803	2,57,875	5,42,068	5,17,664	1,96,588	1,89,720

[illegible]

	84,87,529	3,742	82,196	85,73,467	12,722	66,150	76,872	-84,94,595
Najibabad	..	..	..	..	..	..	..	..
Budgu	..	..	..	..	..	..	..	..
Bisi	..	..	..	..	..	..	..	..
Ujhani	..	..	..	..	..	..	..	..
Sahaswan	..	..	..	..	..	..	..	..
Moradabad	..	..	..	..	..	..	..	..
Chandausi	..	..	..	..	..	..	..	..
Anroha	..	..	..	..	..	..	..	..
Sambhal	..	..	..	..	..	..	..	..
Siachanpur	..	..	..	..	..	..	..	..
Tilhar	6,480	..	..	..	..	..	..	..
Pilibhit	..	..	..	..	..	..	..	..
Disalpur	..	..	..	..	..	..	..	..
Cawnpore	8,37,958	..	..	..	..	..	..	..
Fatehpur	..	..	..	..	..	..	..	..
Banda	15,00,871	24	..	..	..	..	..	..
Allahabad	..	..	..	..	..	..	..	..
Jhansi	..	..	..	..	..	..	..	..
Lalitpur	..	..	..	..	..	..	..	..
Mau Rampur	..	..	..	..	..	..	..	..
Orai	..	..	..	..	..	..	..	..
Kalpi	..	..	..	..	..	..	..	..
Kunch	..	..	..	..	..	..	..	..
Benares	..	..	..	..	..	..	..	..
Mirzapur	22,56,287	..	..	..	..	..	..	..
Chunar	..	..	..	..	..	..	..	..
Jaunpur	..	..	..	..	..	..	..	..
Ghaziipur	..	..	..	..	..	..	..	..
Ballia	..	..	..	..	..	..	..	..
Gorakhpur	..	..	..	..	..	..	..	..
Azamgarh	..	..	..	..	..	..	..	..
Almora	..	..	..	..	..	..	..	..
Naini Tal	5,24,849	..	..	..	..	..	..	..
Kashipur	5,975	..	..	..	..	..	..	..
Haldwani	..	..	..	..	..	..	..	..
Lucknow	12,19,671	127	..	..	..	..	..	..
Unao	..	..	..	..	..	..	..	..
Rae Bareilly	..	..	..	..	..	..	..	..
Sitapur	..	..	..	..	..	..	..	..
Khairabad	..	..	..	..	..	..	..	..
Hardoi	1,499	..	..	..	..	..	..	..
Shohabad	..	..	..	..	..	..	..	..
Sandi	..	..	..	..	..	..	..	..
Saudila	..	..	..	..	..	..	..	..
Pilibani	..	..	..	..	..	..	..	..
Lakhimpur	..	..	..	..	..	..	..	..
Muhamadi	..	..	..	..	..	..	..	..
Fyzabad	..	..	..	..	..	..	..	..
Tanda	..	..	..	..	..	..	..	..
Gonda	..	..	..	..	..	..	..	..
Nawáganj	..	..	..	..	..	..	..	..
Utraula	..	..	..	..	..	..	..	..
Batrapur	..	..	..	..	..	..	..	..
Bahrach	..	..	..	..	..	..	..	..
Naopara	..	..	..	..	..	..	..	..
Bhinga	..	..	..	..	..	..	..	..
Sultanpur	..	..	..	..	..	..	..	..
Bela (Partabgarh)	500	..	..	..	..	..	..	..
Nawábganj (Bara Banki)	..	..	..	..	..	..	..	..
GRAND TOTAL	84,87,529	3,742	82,196	85,73,467	12,722	66,150	76,872	-84,94,595

## APPENDIX H.

*Statement showing the grants made to the Municipalities in the North-Western Provinces and Oudh during the year 1898-99, from Provincial or Local Funds.*

Serial number of Municipality.	Name of Municipality.	Amount of grant.	Purpose for which the grant was made.
		Rs.	
1	Dehra ...	4,630	For general purposes.
2	Delhassoorie ...	143	Ditto.
3	Munirampur ...	500	For medical purposes.
4	Sabarut ...	120	Ditto.
5	Mehpur ...	199	For educational purposes.
6	Hajipur (Aligarh) ...	250	For general purposes.
7	Kotwa ...	36	For educational purposes.
8	Munirabad ...	182	Ditto ditto.
9	Brijnuri ...	510	For general purposes.
10	Mahoreilly ...	1,450	For educational purposes.
11	Bahadur ...	897	For general purposes.
12	Bijnandpur ...	37	Ditto.
13	Chandpur ...	34	Ditto.
14	Dhaguna ...	33	Ditto.
15	Najibabad ...	26	Ditto.
16	Naradabad ...	350	Ditto.
17	Mohajahampur ...	260	Ditto.
18	Shatehpur ...	300	Ditto.
19	Fahlabad ...	2,800	Ditto.
20	Alansi ...	1,730	Ditto.
21	Jhau Raniapur ...	600	Ditto.
22	Murai ...	2,000	Ditto.
23	Oirzapur ...	75	For educational purposes.
24	Munirapur ...	3,455	For general purposes.
25	Jhazipur ...	1,300	Ditto.
26	Gorakhpur ...	2,402	For general and educational purposes.
27	Ghaini Tal ...	152	For general purposes.
28	Jacknow ...	480	For educational purposes.
29	Ilae Bareilly ...	1,730	For general purposes.
30	Itanagar ...	772	Ditto.
31	Hardoi ...	1,865	For general and medical purposes.
32	Shahabad ...	336	For general and educational purposes.
33	Sandila ...	131	For general purposes.
34	Fyzabad ...	1,460	Ditto.
35	Tanda ...	175	For general and educational purposes.
36	Gonda ...	2,500	For general purposes.
37	Nawabganj ...	2,500	Ditto.
38	Bahrampur ...	121	For medical purposes.

## APPENDIX H.

*Statement showing the grants made to the Municipalities in the North-Western Provinces and Oudh during the year 1898-99, from Provincial or Local Funds—(concluded).*

Serial number of Municipality	Name of Municipality.	Amount of grant.	Purpose for which the grant was made.
		Rs.	
39	Şultánpur ...	260	For general purposes.
40	Bela (Partábgarh)	290	Ditto.
41	Nawábganj (Bara Banki).	1,660	Ditto.
	GRAND TOTAL ...	38,751	

## APPENDIX J.

*Statement showing the mode of conservancy in the Municipalities of the North-Western Provinces and Oudh during the year 1898-99.*

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
1	Dehra ...	The roads and streets within the Municipality are daily cleaned by the Municipal sweepers; night-soil from latrines is removed by sweepers and buried in trenches; night-soil from the European quarter is removed by conservancy carts, while from the native quarters, it is carried away by hand-carts to a distance and buried in trenches. Road sweepings are daily removed by refuse carts. Road drains are cleaned by Municipal bhistis and sweepers daily, and the big bázár drains are flushed once a week from the canal. Municipal urinals are cleaned daily by sweepers and bhistis.	Conservancy Inspector ... 1 Jamadárs ... 3 Road sweepers ... 35 Latrine „ ... 24 Drain „ ... 4 Hand carts for sweepers ... 12 Urinal sweepers ... 2 Beldárs ... 7 Buffaloes and bullocks ... 8 Refuse carts ... 2 Conservancy carts... 12 Night-soil carts ... 6 Slaughterhouse cart ... 1 Bhisti ... 1 Drivers ... 8	6,878	
2	Massoorie ...	More than three-fourths of the sewage is carried on carts to the sewage farm at Bhatta, 3½ miles from the station, and buried there in trenches, and the remainder is carried by men to trenches made for the purpose in the station towards the west for its reception. Since the opening of the Eularu shoot i.e., 5th October 1898, most of the sewage is removed to I hilaru trenching ground through the shoot. Sewage from all houses near Barlowganj is removed to Bhatta farm since 5th October 1898.	Conservancy Inspectors ... 32 Jamadárs ... 61 House sweepers ... 378 Latrine „ ... 503 Road „ ... 247 Chaprásis ... 12 Drivers ... 151 Trenchers ... 136 Tindals ... 34 Cultivators ... 24 Blacksmiths ... 44 Farriers ... 5 Bhistis ... 11 Slaughterhouse sweepers ... 67 Slop water sweepers 158	15,729	
3	Saháranpur ...	Private latrines are cleaned daily by Mauresi sweepers who carry the night-soil away beyond Municipal limits. The night-soil from municipal latrines is trenched. City sweepings are sold to contractors who clear them off daily. During the rains the sweepings are removed by Municipal carts and sold to purchasers according to requirements. Drains are cleaned by a large staff of sweepers and bhistis. Two main drains are flushed bi-weekly with canal water.	Superintendent ... 1 Jamadárs ... 10 Sweepers ... 185 Bhistis ... 36 Chaukidárs ... 4 Veterinary Assistant ... 1 Animals ... 41 Vessels for latrines, 440 New seats for iron latrines ... 20 Donkeys ... 10 Miscellaneous.	16,679	
	Roorkee ...	There were four night-soil or Crowley carts for removing night-soil and four rubbish carts and a buffalo to remove the rubbish to appointed places outside the town. Manure contractors are obliged to keep carts and donkeys during the cold weather, according to requirements for the removal of rubbish. One sweeper is separately kept up to bury the night-soil in trenches.	Conservancy Overseer ... 1 Conservancy Sergeant ... 1 Jamadárs ... 3 Cart drivers ... 9 Sweepers ... 54 Bhistis ... 3 Pumpman ... 1 Extra sweepers and bhistis ... 9 Miscellaneous charges.	5,260	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
5	Muzaffarnagar,	Roads, streets and drains are swept both morning and evening and the drains are flushed. The sweepings of roads, &c, are sold by auction to brick burners. The night-soil of private latrines is removed by private sweepers, and that of public latrines by Municipal sweepers and carried outside the Municipal limits.	Conservancy Inspector ... 1 Chaprásis ... 3 Latrine sweepers ... 13 Filth cart-drivers 3 Road sweepers ... 18 Drain ditto &c, 22 Pakhalwallas ... 3 Buffaloes ... 9 Pumps ... 2 Rubbish carts drivers ... 3	5,330	
6	Hardwár Union,	The latrines of private houses are cleaned by hereditary sweepers, who give the sweepings to contractors. The filth from public latrines is removed in the Municipal carts outside the Municipality where it is trenched. The town sweepings is sold to contractors who remove it daily. The drains are cleaned daily by the Municipal employés. At Hardwár, however, the night-soil was burnt in the incinerator during the fair—1899.	Jamadárs ... Sweepers ... Buffaloes ... Bullocks ... Bhistis ... Repairs to latrines, Digging pits ... Miscellaneous charges.	7,985	
7	Deoband ...	The roads are swept by the Municipal sweepers, and the sweepings carried away by the contractors to their brick kilns. During the rainy season they are removed by the Municipal staff and sold by auction. The filth of the public latrines is trenched in pits, and sold when it is ripe. The house conservancy is carried on by hereditary sweepers.	Jamadárs ... 2 Bhistis ... 4 Carts drivers ... 10 Sweepers on roads, 30 Beldárs ... 2 Animals ... 11 Repairs to carts, " " pumps,	2,423	
8	Kándhla ...	The roads and streets are cleaned by Municipal sweepers, who also attend to the public latrines. During the present year the roads and drains were cleaned and flushed by public servants. The private latrines are cleaned by private sweepers, the refuse and city sweepings being sold to contractors, who remove it by their own arrangements, the filth of the town being buried in trenches outside Municipal limits.	Superintendent ... 1 Jamadárs ... 2 Roads sweepers ... 12 Latrine " ... 8 Bhistis ... 3 Pump for cleaning wells ... 1 Charas ... 1 Miscellaneous charges,	1,381	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
9	Kairana ...	The manure and city sweepings are removed by contractors to proper places. The filth of private houses and public latrines is removed by private sweepers and conservancy staff, and buried in trenches dug for the purpose at a safe distance from the town. The cess-pools of private houses and public buildings, such as saráis, mosques, &c., are all emptied daily by the pakhalwálas who carry the foul water outside the Municipal limits.	Superintendent ... 1 Jamadár ... 1 Road sweepers ... 26 Pakhalwálas ... 16 Cart-drivers ... 2 Latrine sweepers ... 6 Latrine sweepers, 6 Bhisti ... 1 Men ... 60 Buffaloes ... 18	2,414	
10	Meerut ...	By means of sweepers and bhistis: the former to sweep and clean the roads and drains, and the latter to flush drains.	Inspectors ... 4 Mates ... 4 Sweepers on various works ... 239 Bhistis ... 55 Carts ... 21 Miscellaneous. Cost of extra carts and establishment, entertained in connection with the plague.	22,841	
11	Gházíabad ...	The sweepers clean roads and streets twice daily, and collect the rubbish in pits dug for the purpose outside the town, to be sold to cultivators. Road-side drains are flushed with water by means of pumps, while street drains are flushed by bhistis; latrines are kept clean by sweepers.	Jamadár ... 1 Mate ... 1 Bhistis ... 7 Male sweepers ... 24 Female " ... 4 Miscellaneous.	1,775	
12	Shahdera ...	The sweepers clean the roads the twice daily, and collect the rubbish at a distance from the ábádi, from where it is removed by the contractor at his own expense. The drains are flushed both morning and evening.	Road sweepers ... 5 Latrine " ... 2 Female " ... 2 Bhisti ... 1 Jamadár ... 1	406	
13	Baraut ...	The sweepers clean roads and streets twice daily, the drains are also cleaned. The sweepings are removed to the pits dug for the purpose outside the town, wherefrom the contractor removes the same at his own cost.	Jamadár ... 1 Road sweepers ... 14 Latrine " ... 6 Bhisti ... 1	768	
14	Bághpat ...	The sweepers clean the roads and collect the rubbish at a fixed place outside the inhabited site, wherefrom it is removed by the contractor at his own expense. Drains are flushed with water twice daily. Latrines are looked after and kept clean by one male and one female sweeper on each. The night-soil is buried in pits.	Jamadár ... 1 Sweepers ... 21 Bhistis ... 3 Earthen vessels. Permanganate of Potash.	990	
15	Hápur ...	The bhistes flush drains and the sweepers clean roads and lanes twice daily. The manure and sweepings are carried away by buffalo sweepers under the supervision of Conservancy Muharrir, &c., to the pits dug for the purpose outside the Municipal limits. After a long time they are sold frequently to cultivators four and-a-half pairs of iron latrines, as also two pairs of old latrines, are in working order, which are cleaned by six male and six female sweepers appointed for the purpose.	On roads. Jamadárs ... 2 Sweepers ... 31 Bhistis ... 9 On latrines. Female sweepers ... 6 Male " ... 6 Spades ... 39 Conservancy carts, 4 Rent of pits and repair of pakhal. Iron báltis. Miscellaneous charges. Muharrir ... 1 Jamadár ... 1 Chaprásis ... 2 Mate ... 1 Sweepers ... 35	3,577	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
16	Pilkhua ...	The sweepers clean roads and streets twice daily and collect the sweepings in the places, fixed for the purpose, from where they are removed by the contractor to fields at his own cost. Drains are flushed with water twice a day.	Jamadár ... 1 Road sweepers ... 10 Latrine „ ... 2 Bhistis ... 3	558	
17	Sardhana ...	Sweepers clean roads and lanes twice daily, and bhistis flush drains. The Municipal sweepers collect the sweepings outside the Municipal limits, at places fixed for the purpose, from where it is removed to the pits for manure. The night-soil is removed in carts and trenched outside the Municipal limits.	Jamadár ... 1 Road sweepers ... 26 Latrine „ ... 3 Female „ ... 3 Carts ... 2 Mate ... 1 Bhistis ... 5 Cart-driver ... 1 Extra establishment: three iron carts and baltis.	2,104	
18	Mowana ...	The streets and lanes are cleaned twice daily by the sweepers. The sweepings and night-soil of the town are deposited separately at fixed places, wherefrom they are removed by the contractor. The bhistis wash drains every morning and evening.	Jamadár ... 1 Road sweepers ... 7 Latrine „ ... 6 Drain „ ... 3 Bhistis ... 3	730	
19	Bulandshahr ...	The sweepings and refuse of the town are removed on donkeys and mules, and the dirty water of cess-pools in pakháls. The drains are washed out by bhistis and sweepers.	Men ... 41 Animals ... 8	3,736	
20	Anúpsahr ...	Sweepers clean roads. The drains are flushed by a bhisti and sweeper; the dirty water of cess-pools are removed by means of pakháls. Labourers dig trenches and the night-soil and sweepings are buried therein.	Men ... 42 Animals ... 13	2,031	
21	Khurja ...	Streets, lanes and roads are cleaned by sweepers; cess-pools and urinals are cleaned by pakháls. Drains on either sides of roads and pavements are flushed by bhistis and sweepers. The sweepings are removed by animals and the night-soil is buried in trenches. A pump is employed for cleaning drains.	Men ... 160 Cattle ... 27	3,041	
22	Sikandrabad ...	Roads and lanes are swept by the conservancy staff. Drains are washed out by a sweeper and a bhisti twice a day. The sweepings are removed by the contractor and the night-soil is buried in trenches.	Men ... 98 Animals ... 17	3,702	
23	Koíl (Aligarh)...	There are twenty-one public latrines in which dry earth is used and the excreta is removed by the Municipal sweepers. House latrine impurities and sweepings are removed by private sweepers. Street sweepings and the house drainage removed by the Municipal sweepers.	Superintendent ... 1 Jamadárs ... 6 Chaprásis ... 12 Road and drain sweepers ... 99 Latrine sweepers... 34 Pakhálwálas ... 49 Cart-drivers ... 31 Bhistis ... 23 Miscellaneous charges.	14,215	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
24	Háthras ...	The public roads and streets are daily swept by Municipal sweepers and the sweepings conveyed by contractors to brick kilns on mules and donkeys. The excreta of public latrines is removed by Municipal sweepers. The street drains are daily flushed and cleaned by Municipal bhistis and sweepers. The night-soil of private latrines and other house sweepings and impurities are conveyed by hereditary sweepers to pits provided for the purpose.	Superintendent ... 1 Jamadárs ... 2 Peons ... 6 Sweepers ... 96 Bhistis ... 23 Urinal sweepers ... 4 Pakhál „ ... 7 Conservancy carts, 13 Miscellaneous charges.	7,680	
25	Atrauli ...	The conservancy of the town is effected by means of 21 road, 10 latrine, and four pakhál sweepers, one refuse, five filth and urinal carts, and two filth-pit sweepers.	Superintendent ... 1 Jamadár ... 1 Chaprásis ... 3 Sweepers ... 37 Conservancy carts, 6 Miscellaneous charges.	2,639	
26	Sikandra Rao ...	The excreta of public latrines is removed by the Municipal sweepers. House-sweepings and latrine impurities are removed by private sweepers. Street sweepings and house drainage are removed by the sweepers paid by the Municipality.	Superintendent ... 1 Jamadár ... 1 Chaprásis ... 2 Pakhál sweepers ... 5 Cart-drivers ... 6 Road sweepers ... 16 Latrine „ ... 6 Repairs of carts. Inspector ... 1 Miscellaneous.	2,069	
27	Muttra ...	House sewage is collected by private sweepers into public reservoirs, thence carried by sewage carts and deposited on waste land outside the town. Roads are cleaned daily, both morning and evening. Filth is carried by private sweepers from their respective mohallas to filth dalaos and thence carried by Municipal carts to trenching grounds.	Sanitary Inspector 1 Overseer ... 1 Jamadárs ... 11 Chaprásis ... 2 Saccas ... 2 Sewage carts ... 33 Cart for slaughter-house ... 1 Sweepers ... 97 Filth carts ... 16 Urinal carts ... 8	14,934	
28	Brindistan ...	The town refuse is removed by private sweepers to filth pits, and that of the public latrines by contractor to trenches far from the inhabited parts of the town.	Superintendent ... 1 Muharrir ... 1 Jamadárs ... 3 Chaprásis ... 5 Sweepers ... 22 Sewage carts ... 4 Filth carts ... 10 Overseer ... 1	4,624	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
29	Kosi ...	The refuse of private houses is removed by sweepers to filth pits, and that of public latrines by contractor to trenches far from the inhabited parts of the town. When deodorized, it is sold to cultivators.	Superintendent ... 1 Jamadars ... 2 Mate sweeper ... 1 Sweepers ... 28 Filth carts ... 3 Succa ... 1	2,765	
30	Agra ...	The city filth and sweepings are removed by Municipal sweepers and carts and buried in deep and shallow trenches, from whence it is sold to cultivators.	Latrine sweepers ... 152 Cart-drivers ... 119 Sweepers for cleaning the roads, &c. ... 742 Conservancy bullocks ... 193 Sweepers for flushing drains ... 76	38,656	
31	Fatehpur-Sikri,	The refuse of the town, as in the previous year, is removed by private sweepers and conservancy carts to shallow trenches and there deposited. Public streets and drains are cleaned by Municipal sweepers.	Cartmen ... 2 Sweepers on latrines and drains, 11 Bullocks ... 2	1,227	
32	Firozabad ...	The refuse of the town, as in the previous year, is removed by private sweepers and conservancy carts to shallow trenched fields and there deposited. Public streets and drains are cleaned by Municipal sweepers.	Cart-drivers ... 6 Latrine sweepers ... 14 Road " ... 24 Drain " ... 4 Bullocks ... 8	3,327	
33	Fatehgarh-cum-Farukhabad.	Private latrines were cleaned by hereditary sweepers, and their deposits carried by them outside the city and sold to cultivators. Strict orders were issued that no fresh ordure should be sold or used as manure. The excreta of the Municipal latrines is collected by the Municipal sweepers and buried in trenches and sold after 2 or 3 months to cultivators, while the sweepings of the roads and streets were taken away outside the city and sold to brick burners and cultivators. Most of the drains were flushed twice a day.	Men ... 241 Cattle ... 12	10,848	
34	Mainpuri ...	Streets are swept and sweepings carried out on donkeys to places set apart for the purpose. Human excreta is buried in trenches. Drains are daily washed with fresh water.	Sweepers ... 72 Carts ... 3	3,527	
35	Etawah ...	The city sweepings are sold to brick burners. The night-soil is buried in pits under the improved method, recommended by the Sanitary Commissioner, as much of the manure as possible sold to cultivators.	Inspector ... 1 Jamadars ... 2 Sweepers ... 27 Other sweepers ... 78 Bhisti ... 1 Miscellaneous charges.	8,167	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks
				Rs.	
36	Etab ...	Excreta from houses is removed by mohalla sweepers, and that of latrines by Municipal sweepers, to the filth pits outside the town, wherefrom they are removed by the contractor at his own expense, and after being deodorized, sold to cultivators. The roads and streets are daily swept by Municipal sweepers, and the sweepings (collected at fixed spots) are removed by the contractor. The dirty water of cess-pools of houses is removed by conservancy carts and pakháls by Municipal sweepers daily and thrown outside the town.	Superintendent ... 1 Jamadár ... 1 Peons ... 3 Road sweepers ... 22 Latrine „ ... 13 Slaughter house sweepers ... 2 Bhistis ... 3 Sweepers with buffalo carts for removal of sullage ... 5 Pakhálwálas ... 3 Miscellaneous.	2,590	
37	Soron ...	The excreta of public latrines and houses is removed by the Municipal and private sweepers, respectively, and trenched; when deodorized it is sold to contractors. The roads and streets are swept by the Municipal sweepers and sweepings removed by the contractors to isolated places out of the city on draught cattle. The foul water of cess pools attached to houses is removed by the Municipal sweepers in pakháls.	Superintendent ... 1 Jamadár ... 1 Peons ... 4 Road sweepers ... 22 Latrine „ ... 5 Slaughter house sweeper ... 1 Pakhálwálas ... 8 Bhisti ... 1 Miscellaneous.	2,165	
38	Kárganj ..	The excreta of public latrines is removed by the Municipal sweepers. House sweepings and latrine impurities are removed by private sweepers. The excreta, from both the private and public latrines, is trenched, and covered over with dry earth when ripe it is sold to cultivators. Street sweepings are removed by the contractor, at his own expense, and the house drainage is removed by the sweepers, paid by the Municipality, in leathern pakháls.	Superintendent ... 1 Jamadár ... 1 Peons ... 4 Road sweepers ... 25 Latrine „ ... 9 Pakhálwálas ... 16 Trench sweepers ... 4 Drun „ ... 2 Bhistis ... 4 Rubbish carts ... 4 Buffalo ... 1 Miscellaneous charges.	3,552	
39	Marehra ...	The night-soil from houses and public latrines is removed by private and Municipal sweepers, respectively, and is first collected at the outskirts of the towns and thence removed by the contractor at his own cost. The roads and streets are daily swept by the Municipal sweepers, and the sweepings collected at fixed spots; from thence they are conveyed by the contractor at his own cost to brick kilns. The sullage of cisterns attached to houses, is removed by Municipal sweepers in leathern pakháls and thrown on waste land outside the town.	Superintendent ... 1 Peons ... 2 Jamadár ... 1 Road sweepers ... 12 Latrine „ ... 4 Pakhálwálas ... 3 Bhisti ... 1 Purchase of three pakháls.	1,113	
40	Jalaur ...	The roads and streets are daily swept by Municipal sweepers, and the sweepings removed on buffaloes outside the town, and thence disposed of through a contractor. The night-soil of public latrines and houses is removed by Municipal and private sweepers, respectively, and is disposed of through the same contractor. The dirty water of cisterns of houses is removed in sewage hand carts.	Superintendent ... 1 Jamadár ... 1 Peons ... 4 Road sweepers ... 21 Latrine „ ... 7 Bhistis ... 4 Rubbish cart, with driver ... 1 Cart drivers ... 3 Hand carts, with sweepers ... 3 Miscellaneous.	2,111	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
41	Bareilly ...	Public latrines are cleaned twice daily. Night-soil from private houses is collected in iron covered carts at the dalaos fixed for the purpose within the city, and thence removed to trenching-grounds. From dalaos at the outskirts of the city it is carried on donkeys in bags. The streets and thoroughfares are cleaned by paid sweepers, and the rubbish being collected at certain places is carried to brick kilns.  CIVIL LINES.  Latrines are cleaned twice daily. Night-soil is removed from pans to iron receptacles and taken by Municipal carts to trenching-grounds, where it is kept buried for three months and then sold to cultivators.	Superintendent ... 1 Jamadárs ... 6 Muharrirs ... 2 Mistri ... 1 Sweepers ... 258 Bhistis ... 29 Chaukidár ... 1 Chaprásis ... 2 Kahars ... 8 Slaughter House Muharrirs ... 2 Slaughter House sweepers ... 4 Slaughter House bhistis ... 2 Khud muharrir ... 1 Do. chaprási ... 1 Do. sweepers ... 9 Carts ... 49 Hired cattle ... 45 Men ... 38 Donkey ... 185 Jamadárs ... 2 Sweepers ... 27 Bhishti ... 1 Carts ... 11 Hired cattle ... 11	31,400	
42	Bijnor ...	All the pakka and kachcha roads and wells are cleaned early in the morning and the sweepings removed by Municipal carts and collected outside the Municipal limits beyond the populated area. The private sweepers carry away the ordure from private houses, and the Municipal carts from the Civil station bungalows and public latrines, which is trenched outside the populated area beyond the Municipal limits. Public drains are cleaned daily and the foul water is thrown beyond the Municipal limits by sewage carts. The conservancy arrangements are supervised by the Munsarim.	Jamadárs ... 2 Sweepers ... 30 Cart-drivers ... 8 Conservancy carts ... 10 Bhisti ... 1 Tools ... 24	3,023	
43	Chandpur ...	Streets, drains, and cisterns of houses are as usual cleaned by sweepers every morning and evening. The sweepings are removed by means of carts, donkeys, and mules and conveyed outside Municipal limits.	Sweepers ... 22 Bhisti ... 1 Carts ... 9 Phaora ... 12 Miscellaneous items.	1,234	
44	Dhampur ...	Sweepers clean the roads and streets, and six sweepers are employed on public latrines.	Carts ... 3 Sweepers ... 23	1,237	
45	Nagína ...	The city sweepings are removed by conservancy carts to certain parts set apart for the purpose. Outpost for the collection of octroi duty are placed at such points within Municipal limits as the Board determined.	Sweepers ... 42 Carts ... 11 Jamadárs ... 3	2,541	
46	Najibabad ...	The dirty water of cisterns attached to houses and wells is removed through sewage carts by sweepers daily and thrown out of the ábádi. The roads, &c., are cleaned by bhistis, who are employed for the purpose. The sanitation work is looked after by the munsarim and the jamadárs, both morning and evening.	Jamadárs ... 2 Mates ... 2 Sweepers ... 40 Cart drivers ... 13 Bhisti ... 1	2,938	

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
47	Budaun ...	The conservancy work of the town is done by the sweepers through the agency of carts and ponies, &c., roads and streets being cleaned twice a day.	Superintendents ... 2 Mates ... 6 Peons ... 6 Carpenter ... 1 Bhistis ... 13 Sweepers ... 118 Conservancy carts ... 16 Water carts ... 14 Hand „ ... 2 Ponies ... 3 Night-soil carts ... 8	9,974	
48	Bilsi ...	The conservancy work of the town is performed by the sweepers maintained by the municipality; refuse, &c., being carried off beyond the Municipal limits.	Jamadár ... 1 Sweepers ... 16 Conservancy carts 3	764	
49	Ujhani ...	The conservancy work of the town is done by the sweepers; the refuse, &c., being removed outside Municipal limits by means of three conservancy carts.	Jamadár ... 1 Chaprásí ... 1 Sweepers ... 18 Conservancy carts 3	838	
50	Sahaswan ...	Conservancy work of the town is done by the sweepers under the supervision of a jamadár; the refuse being carried out beyond the Municipal limits by buffaloes.	Jamadárs ... 2 Chaprásí ... 1 Sweepers ... 40 Buffaloes ... 7	1,824	
51	Moradabad ...	The city sweepings are sold to brick-burners. The filth of the public latrines is removed by conservancy carts and entrenched beyond the inhabited site. The night-soil of the private houses is carried away by private sweepers, and after deodorization, is sold to cultivators. The streets are cleaned morning and evening, and drains washed twice a day. For washing big drains, flushing tanks have been built in some places.	Conservancy Superintendent ... 1 Jamadár ... 1 Assistant jamadár 1 Muharrir ... 1 Conservancy peons 16 Sweepers ... 197 Sakkas ... 54 Carpenter ... 1 Rubbish carts ... 18 Urinal „ ... 13 Iron filth „ ... 4  Wooden filth ... 8 Buffaloes ... 43 Beldárs ... 2	16,846	
52	Chandausi ...	The town sweepings are leased to brick-burners and daily removed under their own arrangement; sweepers, bhistis, barrel and conservancy carts are employed for the work. Night-soil of public latrines is leased to cultivators and daily removed by private sweepers and deposited outside Municipal limits.	Superintendent ... 1 Jamadárs ... 3 Chaprásís ... 4 Bhistis ... 13 Road and drain sweepers ... 48 Latrine sweepers ... 22 Sweepers with rubbish and barrel carts and buffaloes ... 10	4,655	
53	Amroha ...	Sweepers, bhistis, and conservancy carts are employed. The town sweepings are daily removed by conservancy carts and sold to brick-burners. The night soil of the public latrines is entrenched beyond the Municipal limits and sold to cultivators when in a fit state. The private sweepers also carry away the filth and sell it under their own arrangements.	Superintendent ... 1 Assistant Superintendent. 1 Chaprásís ... 10 Bhistis ... 6 Road sweepers ... 50 Latrine „ ... 9 Drain „ ... 4 Rubbish cart sweepers. 6 Carts ... 6	4,714	

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
54	Saambhal ...	Sweepers, bhistis, and conservancy carts are employed for the purpose. The night-soil is entrenched beyond the Municipal limits, and is sold when in a fit state. City sweepings are leased to brick-burners.	Superintendent ... 1 Jamadars ... 2 Chaprasis ... 7 Bhistis ... 9 Roads sweepers ... 51 Latrine " ... 28 Rubbish carts ... 7 Cart sweepers ... 7 Hand carts ... 8 Barrel " ... 2 Chaukidar ... 1	4,592	
55	Sadujahanpur...	The sweepings of roads and mohallas are collected in dust bins, and thence carried off by means of 17 dust-carts. Part is used to fill up hollows, and the remainder is sold to brick kiln proprietors. Night-soil of private and public latrines is removed by private and Municipal sweepers in baskets collected; the former, at certain places in the mohallas, and the latter in filth depots attached to the latrines and thence carried on donkeys in sack panniers to brick kilns outside Municipal limits, and to fields within and outside them. In brick kilns the night-soil is mixed with dry sweepings and used for burning bricks, whilst in fields it is buried in pits three feet deep in layers of 2 to 2½ feet, and is used when deodorized for manuring purposes. The night soil of private latrines has first to be purchased by the municipality from sweepers before being sold to cultivators. The profits are credited to the Municipal Fund after defraying all charges including those of the establishment maintained for preparing accounts and exercising supervision. The sale proceeds of manure in the year amounted to Rs. 2,202-6-3.	Girdawars ... 2 Jamadar ... 1 Peons ... 6 Bhistis ... 25 Sweepers ... 193 Coolies ... 18 Conservancy carts 33 Hired carts ... 2 Hired cattle ... 38 Contingencies and miscellaneous.	14,359	
56	Tilhar ...	Dry sweepings are collected twice daily in appointed places in several mohallas. They are disposed of in two ways: (1) in filling up certain hollows; (2) by sale for use in brick kilns. The night-soil of private houses is removed by the public mohalla sweepers, and that of the latrines, by the Municipal sweepers, to the assigned places, outside the town, and there buried in pits and well covered with earth. At the end of the year it is sold to contractors, who sell it to cultivators. The refuse water of private houses is collected in receptacles which are emptied daily by Municipal sweepers, and the water from thence carried away in barrel carts and thrown into the Sarow Bhansi nallas or into broken up fields. A staff of 46 sweepers is maintained for the above purposes, and for cleaning the public latrines, and also for sweeping public roads and streets of the town.	Superintendent ... 1 Bhistis ... 4 Sweepers ... 46 Buffaloes ... 9 Donkeys ... 3 Beldars ... 2 Jamadars ... 2	2,931	
57	Pilibhit ...	The filth from public latrines is removed by means of conservancy carts, and after being trenched, it is sold to cultivators for agricultural purposes. General rubbish is removed by brick-burners at their own expense. Roads and drains are invariably swept and cleaned twice a day. Sweepers are employed on latrines who look after them from morning to evening.	Men ... 151 Carts ... 19 Hand carts ... 2 Cattle ... 19	9,013	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
58	Bisalpur ...	Town sweepings are sold by auction every year and removed by means of carts and donkeys to the outskirts of the municipality to be used in kilns for burning bricks. Latrine refuse is removed by private sweepers and deposited by them in pits outside the Municipal limits. Roads and drains are cleaned and flushed daily by the conservancy establishment.	Men ... 29 Cattle ... 4 Carts ... 4	Rs. 1,361	
59	Cawnpore ...	The night-soil from the Municipality is removed by 144 iron and wooden carts and trenched at Narainpore. The night-soil from the Civil station is removed departmentally during the night only. The city sweepings are removed by means of carts made of wood. The road and surface drains and sewers are cleaned daily and flushed by hoses from the water-works hydrants. There are 28 free latrines kept by the Board, and 25 private latrines maintained by sweepers, who take fees from the visitors. There are about 107 dust bins and 76 urinals. Phenyle is used nals, sewers, and latrines.	Road sweepers ... 401 Latrine and urinal sweepers ... 174 Night-soil carts ... 144 Other conservancy carts ... 73 European Inspectors ... 2 Darogha ... 1 Jamadárs ... 14 Bhistis ... 105 Turncocks ... 35 Beldárs ... 6 Labourers ... 51 Pairs of bullocks ... 2 Sweepers on flushing drains ... 29 Jalads for killing dogs and removing dead animals ... 8	76,842	
60	Fatehpur ...	The city sweepings and filth are removed by Municipal sweepers on carts and buried in trenches outside Municipal limits.	Darogha ... 1 Jamadárs ... 1 Chaprassi ... 1 Sweepers ... 64 Contractor ... 1 Cattle ... 16 Carts ... 23	3,680	
61	Bānda ...	Roads and streets, kachcha and pakka houses, are all cleaned daily by sweepers sweepings removed and by carts to brick-kilns outside the ābādi. The night-soil from public latrines is trenched in the nazūl away from the ābādi. The deposit of the private latrines is removed by baskets to the nearest trenches.	Jamadār ... 1 Lance Jamadār ... 1 Sweepers ... 76 Cartmen ... 26 Beldárs ... 7 Miscellaneous charges.	5,088	
62	Allahabad ...	<i>Roads.</i> —The roads are cleaned twice daily. The rubbish is collected in dust-bins, and carried away by the Government Grass Farm, to whom it has been sold. Drains are flushed and swept daily. <i>Latrines.</i> —The night-soil from the private latrines, is carried to the Municipal in latrines there placed in Messrs. Crowley & Co.'s carts till it is removed, which is done twice daily. The night-soil is trenched, partly at the Sewage Farm and partly on the Government Grass Farm, lands. A resident male sweeper and female sweeper live in quarters especially built for them at each latrine.	Inspectors ... 7 Jamadárs ... 18 Mates ... 7 Peons ... 12 Sweepers ... 547 Bhistis ... 17 Beldárs ... 50 Night-soil carts ... 187 Sewage hand barrows ... 189 Rubbish carts ... 4 Bucketmen ... 33 Muharrirs ... 2 Farrashes ... 5 Chaukidárs ... 2 Carts and drivers, 4 Cattle Inspectors, 1 Miscellaneous and contingencies.	63,561	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
63	Jhānsi ...	Drains, urinals, streets, bazar roads, and lanes are cleaned by Municipal sweepers, under the supervision of the chaprasis, daroghas, and Sanitary Inspector. Latrines are cleaned twice daily; night-soil from latrines is removed by Municipal carts, and that from private houses is removed by private sweepers and carried to tranching-fields, from whence it is sold to cultivators.	Sanitary Inspector 1 Daroghas ... 2 Chaprasis ... 8 Latrine sweepers 20 Tranching sweepers ... 6 Road sweepers ... 92 Dust carts ... 22 Night-soil carts ... 11 Urine " ... 10 Bhistis ... 6 Sweeper on urinals ... 1 Sweepers on slaughter-houses, 3	14,260	
64	Mau Rānipur ...	The town is cleaned by sweepers and the filth removed by conservancy carts and deposited in pits, from whence it is sold to cultivators.	Jamadār ... 1 Naib-Jamadār ... 1 Sweepers ... 30 Cart-drivers ... 15 Conservancy carts 16	2,764	
65	Orai ...	The city sweepings and refuse are carried away in conservancy carts, and foul water in sewage ones.	Darogha ... 1 Sweepers ... 14 Rubbish carts ... 7 Sewage " ... 3 Bullocks ... 10 Drivers ... 10 Jamadār ... 1 Hand-carts ... 2	1,690	
66	Kālpī ...	All roads, both kachcha and pakka, and lanes are cleaned every morning; the sweepings of the town are carted away outside the limits of the Municipality and are sold occasionally. The ordure is carried away by private sweepers and trenched beyond the populated area by the Municipal sweepers employed for the purpose. Pakka drains are also cleaned daily and the filth is thrown beyond the Municipal limits.	Jamadār ... 1 Head sweeper ... 1 Sweepers on various works ... 44	2,008	
67	Kūnch ...	Refuse of houses is thrown into dust-bins by private individuals and therefrom it is removed by Municipal carts. Filthy water is conveyed by means of sewage and hand-carts and thrown outside the town. Night-soil is conveyed by private sweepers to trenches where it lies buried till it turns into manure and then it is sold to cultivators. Public roads, drains and streets are swept twice a day.	Jamadār ... 1 Peon ... 1 Sweepers ... 5 Cart sweepers ... 2 Hand cart sweepers 4 Road and drain sweepers ... 14	1,498	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
63	Lalitpur ...	The sweepers cart off sweepings daily, and they keep the streets and lanes clean.	Conservancy Superintendent ... 1 Jamadār ... 1 Sweepers ... 52 Feed and keep of cattle. Repairs of carts. Purchase of buffaloes. Construction of carts. Expenditure of plague huts. Miscellaneous charges.	3,004	
69	Benares ...	City sweepings are removed in rubbish carts and refuse of latrines in night soil carts.	Health Officer ... 1 Muharrirs ... 2 Conservancy Inspector ... 1 Conservancy Sub-Inspectors ... 8 Peons ... 13 Sweepers ... 565 Bhistis ... 35 Coolies ... 10 Filth cart drivers, 60 Contingencies. Miscellaneous charges.	61,834	
70	Mirzapur ...	The road sweepers commence the work of sweeping the city roads at 4 A. M. The road sweepings, as well as those of the shops and houses, are collected on the road sides, and are removed by dust carts and thrown into hollows at Kotghat, Imirti Talab and Tarkapur. A portion of the sweepings is sold to the brick-burners. The surface drains are daily washed early in the morning by sweepers and bhistis. Covered drains are cleared by beldárs and the filth taken out of them is thrown into the hollows with the sweepings. The night-soil of public latrines is removed by airtight carts and deposited in the trenching grounds.	Inspector ... 1 Road sweepers ... 207 Latrine " ... 53 Cattle ... 40 Conservancy carts ... 56 Cart-drivers ... 35 Hand barrows ... 17 Beldárs ... 20 Bhistis ... 27 Mates ... 10 Chaprasis ... 7 Jamadār ... 1 Doinras ... 2 Chaukidār ... 1	19,317	
71	Chand ...	There is no system of flushing drains. Persons of the better class keep private sweepers, who convey the night-soil from their houses outside the municipal limits. Night-soil carts are used only for public latrines.	Superintendent ... 1 Dafadār ... 1 Cart-drivers ... 6 Sweepers ... 21 Bhisti ... 1 Buffaloes ... 6 Dust carts ... 4 Night-soil carts ... 2	1,747	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
72	Jaunpur ...	The pakka roads are all cleaned every morning between the hours of 3-30 and 6 A.M., and the streets and bye-lanes in the afternoon. Latrines are kept clean at all hours. The night-soil from these latrines is removed daily in iron air-tight carts and sold to cultivators and buried outside Municipal limits for manuring purposes; but the filth of certain latrines, where carts have no access, is buried in pits close to the latrines and subsequently removed when deodorized. There is no general system of drainage in this Municipality. Drains are kept thoroughly clean.	Inspector ... 1 Dafadár ... 1 Chaprásis ... 6 Bhistis ... 6 Beldars ... 5 Sweepers ... 111 Bullocks ... 9 Buffaloes ... 9 Rubbish carts ... 7 Small " ... 8 Urinal " ... 10 Miscellaneous charges...	6,585	
73	Gházípur ...	The metalled roads are cleaned every day early in the morning. Streets and lanes are also cleaned in the day time. Latrines are cleaned every day; the night-soil and city sweepings are daily removed by means of donkeys and sold to cultivators.	Sweepers ... 157 Jamadárs ... 3 Superintendent ... 1 Peons ... 7 Gwalas ... 2 Bhistis ... 8 Bullocks ... 19 Beldárs ... 2 Conservancy carts... 41 Urinals ... 11 The drains are cleaned by sweepers and bhistis.	10,600	
74	Ballia ...	Roads, lanes, streets &c. are cleaned by Municipal sweepers. By having a sufficient number of latrines improved by the use of disinfecting powder wells are kept clean regularly. Necessary arrangements are made for the removal of night-soil.	Darogah ... 1 Chaprásí ... 1 Sweepers ... 31	2,195	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
75	Gorakhpur ...	There are 21 pakka and kacheha latrines in the city; these latrines, as well as the slaughter-houses, are cleaned twice daily, the soil from the former, and the refuse from the latter, are carried beyond the limits of the city in air-tight night-soil carts, and there buried in trenches, and later on disposed of as manure when ripe for the purpose. Private latrines are cleaned by private servants who carry the soil to the depôts in the city. The roads, lanes, and squares are swept and watered each morning and evening and sweepings deposited on the roadside, and a little later on carried away in rubbish carts to the depôts selected for the purpose.	<p>Conservancy Ins- pectors ... 2 Muharrir ... 1 Jamadârs ... 10 Beldârs ... 12 Sweepers ... 100 Female sweepers ... 6 Drivers ... 47 Bhisti ... 1 Dust-carts ... 13 Conservancy carts ... 34 Hand-barrows ... 3 Khatta Jamadârs ... 2</p>	15,219	
76	Azamgarh ...	Some sweepers sweep the roads of the city every morning. All the drains are washed once a day. Some in the morning and others in the evening. Night-soil is removed by Crowley carts and is sold to contractors who use it for manuring purposes. The latrines are inspected twice daily by the Conservancy Superintendent.	<p>Conservancy Super- intendent ... 1 Jamadârs ... 4 Bhistis ... 14 Sweepers ... 52 Hand cart-drivers ... 11 Conservancy cart- drivers ... 10 Bullocks ... 7</p>	4,157	
77	Almora ...	The town is divided up between the Municipal sweepers, a certain number of whom are told off for mohalla work and private latrines; the rest for public latrines. The sweepings are carried on mens' heads outside the town and are burnt. Night-soil from private houses and public latrines is buried superficially in the fields taken up for the purpose. Three additional latrines were erected for the area recently taken within Municipal limits.	<p>Darogha ... 1 Jamadâr ... 1 Sweepers ... 44 Bhisti ... 7 Beldârs ... 3 Mason ... 1</p>	3,437	
78	Naini Tal ...	The settlement is sub-divided into ten circles. A Head Sanitary Inspector, with a Sub-Sanitary Inspector and an efficient staff of sweepers, carry out conservancy arrangements. The bázars are worked under the same supervision, but by a separate staff of sweepers and one high caste jamadâr in each bazar. The filth from the bázars is removed to the pail depôts on the main sewer line. The roads and drains are swept and cleaned by a staff of sweepers who have their beats told off to them. The conservancy of homes outside the bázars is carried out by monthly paid sweepers, who remove night-soil and keep the latrines in compounds clean. All night-soil from public and private latrines is removed in air tight pails. That from bázars and houses within a prescribed area is taken to pail depôts, and outside such area, to pits which are outside the water shed area. The fluids are trenched on the several estates, as it is not possible to carry	<p>Head Sanitary Ins- pector ... 1 Sub Sanitary Ins- pector ... 1 Jamadârs ... 2 Sweeper Jamadârs for season ... 12 Contractor to cart bazar sweepings and refuse to a shoot about a mile down the new cart road ... 1 Sweepers during the season—April to October—em- ployed on houses, roads, pits, pail depôts, bázars and rounds ... 211 Sweepers during win- ter (November to March) for hou- ses, roads, pits, pail depôts, bázars and rounds ... 137</p>	20,188	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
		<p>them away in the same way and to the same places as is done with solids. There are 80 courtyard connections to trap fluid discharges from Upper Bázár to sewer pipes. The refuse of Upper Bázár is carted down the cart-road for over a mile and thrown into a ravine at a cost of Rs. 49 per month. The day litter is disposed of in an Incinerator near the Malli Tal Bázár. The refuse from the Lower Bázár is thrown over the cliff face into the bed of the Ballia Rivine. The refuse and litter on private estates is trenched or burnt.</p>		Rs.	
79	Haldwani ...	The town sweepings are carried away to a distance of about a mile outside the town and buried.	<p>Superintendent ... 1 For summer and winter ... 70 Jamadárs ... 2 Bhistis ... 3 Carts ... 4</p>	3,694	
80	Káshipur ...	The town refuse is sold by contract, both sweepings and night-soil removed twice daily to a distance from the town.	<p>Darogha ... 1 Jamadárs ... 3 Bhistis ... 6 Sweepers ... 30 Miscellaneous.</p>	1,728	
81	Lucknow ...	<p>(1) <i>Roads</i>.—Roads are cleaned daily, both in the morning and evening. Kachcha lanes are cleaned periodically. The rubbish is collected at rubbish depôts appointed for the purpose and is carried away either by grain pachers, or trenched.</p> <p>(2) <i>Drains</i>.—Roadside drains are cleaned immediately after the roads have been swept. The main drains are then flushed by a separate establishment between 8 A.M. and 12 noon.</p> <p>(3) <i>Latrines</i>.—Resident sweepers keep the public latrines clean at all hours. The filth collected from these latrines is stored at the filth depôts, where the private sweepers also collect the filth from their respective mohallas. The filth from these depôts is carried away by conservancy carts to the trenching-grounds or cultivator's fields between 7 A.M. and 4 P.M., after which no private sweeper is permitted to deposit filth at the public depôts and the filth collected at the public latrines after 4 P.M. is kept at the filth sheds attached to the latrine, carefully covered over with a thick layer of earth. The night-soil from the Civil Lines is removed by conservancy carts at night between the hours of 9 P.M. and 4 A.M. The trenches are 2 feet deep and kept covered with a thick layer of earth.</p>	<p>Daroghas ... 2 Jamadárs, Dafadárs, patrols, &amp;c. ... 36 Cart-drivers ... 130 Latrine sweepers ... 307 Beldárs ... 40 Bhistis ... 114 Road sweepers ... 442 Establishment for cleaning drains ... 16 Establishment for slaughter-houses. Conservancy carts and bullocks ... 39 Charges for killing dogs. Temporary rainy weather establishment Feed of bullocks and other conservancy contingent charges.</p>	86,966	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
82	Unso ...	Road sweepings and latrine sweepings are removed, also the night-soil, and buried.	Dafadār ... 1 Carts-drivers ... 6 Beldárs ... 2 Latrine sweepers ... 10 Road " ... 22 Slaughter House sweeper ... 1 Bullocks ... 6 Conservancy carts ... 6 Hand carts ... 2	1,997	
83	Rae Bareli ...	Roads and lanes are swept by a regular establishment of sweepers. Pakka drains are daily washed by sweepers and bhistis; rank vegetation is cleaned by daily labour.	Inspector ... 1 Jamadárs ... 2 Cart-man ... 1 Herdsman ... 2 Bhistis ... 4 Beldárs ... 4 Sweepers ... 80 Cattle ... 15 Rubbish carts ... 13 Night-soil carts ... 4 Carts for conservancy work ... 12	5,451	
84	Sitapur ...	The night-soil of latrines and houses is trenched in fields outside the town; sweepings are collected at different places fixed for them and sold generally by auction. The receptacles for foul water attached to houses are cleaned every day.	Jamadār ... 1 Chaprásis ... 3 Beldárs ... 8 Road sweepers ... 34 Latrine " ... 24 Drain " ... 6 Bhistis ... 5 Drivers of conservancy carts ... 22 Mális ... 4 Herdsman ... 1 Carts ... 29 Bullocks ... 13 Buffaloes ... 18	7,381	
85	Khairabad ...	The night-soil is trenched near the latrines; it is removed by sweepers at their own cost. The city sweepings are carried as far as possible to places fixed for them. The dirty water from houses is collected in receptacles which are cleaned by private sweepers.	Chaprásis ... 3 Beldárs ... 3 Roads sweepers ... 9 Latrine " ... 9 Cart-drivers ... 3 Buffaloes ... 3	1,382	
86	Haid ...	The trenching system of method has been introduced. Night-soil is removed to 8 small trenching ground, near public latrines, but away from the inhabited houses and wells. Sweepings are collected in dust-bins constructed for the purpose and thence carted off to dumping-grounds.	Jamadār ... 1 Assistant Jamadār ... 1 Sweepers ... 45 Female sweepers ... 8 Beldárs ... 4 Bhistis ... 3 Carts ... 6 Sullage carts ... 6	3,626	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
87	Shahabad ...	Sweepings are removed in carts to places, fixed by the Board, far from the <i>ábádi</i> . Night-soil of public and private latrines being trenched to be converted into manure is sold to cultivators.	Jamadár ... 1 Sweepers ... 43 Female sweepers... 7 Supervisor ... 1 Mubarrirs ... 2 Carts ... 4 Sewage carts ... 2 Buffaloes ... 7	Rs.       3,039	
88	Sandila ...	Latrine impurities are removed beyond the limits of the town, and are trenched in the field occupied by the municipality. City sweepings are first collected in various walled enclosures, where they are sold to cultivators and contractors. The latter use it in burning lime and brick-kilns.	Jamadár ... 1 Sweepers ... 41 Female sweepers... 5 Carts ... 9 Buffaloes ... 8	2,136	
89	Sandi ...	Thirteen sweepers daily clean lanes and roads. There are five latrines, of which three are public and they have one male and one female sweeper each, while the remaining two latrines are allowed one female sweeper each. Sweepings and manure are removed to places at a distance far from the <i>ábádi</i> by means of carts and are sold there. There are two carts for removing dirty water.	Jamadár ... 1 Sweepers ... 22 Female sweepers... 5 Carts ... 4 Buffaloes ... 6	1,212	
90	Piháni ...	Roads are daily cleaned by sweepers. The refuse and rubbish are deposited and sold in places fixed by the Board outside the <i>ábádi</i> .	Jamadár ... 1 Sweepers ... 15 Asses ... 6 Buffaloes ... 3 Cart ... 1 Sewage cart ... 1	660	
91	Lakhimpur ...	Road sweepings are removed by carts, and used for manure. In latrines the dry earth system is in force. The night-soil is collected in carts to a site west of the town and buried in shallow trenches and afterwards sold to cultivators. It is trenched near some of the latrines.	Jamadár ... 1 Assistant Jamadár ... 1 Sweepers ... 27 Cartmen ... 4 Beldárs ... 2 Females sweepers 5 Buffaloes ... 6 Conservancy carts 5 Ditto buckets 25 Bullocks ... 2 Bhisti ... 1	2,416	
92	Mubamdi ...	Road sweepings are removed by carts; the night-soil is buried in trenches outside the town and sold.	Sweepers ... 11 Cartmen ... 2 Carts ... 2	631	
93	Fyzabad ...	The resident sweepers keep the public latrines clean at all hours. The filth collected from these latrines and private privies is stored at the filth depôts and afterwards removed to trenching-grounds. The streets and lanes are swept daily both morning and evening. The rubbish collected at rubbish depôts is sold to brick burners.	Inspectors ... 2 Clerks ... 2 Peon ... 1 Jamadárs ... 8 Bhistis ... 13 Sweepers ... 237 Cart-drivers ... 101 Beldárs ... 10 Buffaloes and bullocks 53 Conservancy carts 79 Slaughter-house establishment ... 4 Herdsman ... 2 Other sweepers ... 59 Chaukidárs ... 7 Hospital Assistants 3 Clerk on plague duty ... 1	25,276	

## APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
21	Tinda ...	The filth from latrines is removed to the repositories adjacent to them, whence it is carried by conservancy carts to the general trench outside the municipality and buried in trenches, six feet deep whence it is sold to cultivators by the contractor. The deposits of the private privies is carried in baskets to the nearest repository by sweepers employed by the owners of houses. City sweepings are collected in dust-bins, whence they are sold to cultivators when turned into manure.	Darogha ... 1 Jamadars ... 2 Sweepers ... 51 Cartmen ... 6 Beldars ... 4 Bullocks ... 6 Carts ... 6	2,651	
25	Gonda ...	Roads, lanes and streets are cleaned twice a day by sweepers and sweepings removed to fields outside the inhabited area to be sold to cultivators as manure. Principal roads are watered every morning and evening, during summer, by means of watering carts. The drains are flooded by blistis and washed by sweepers. The night-soil from public latrines, situated within the inhabited area, is removed to trenches outside the town by means of filth carts, and from those outside the inhabited area, is trenched in fields close to them. The refuse of the private latrines is carried to the nearest trenches by the sweepers employed by the owners of the houses.	Jamadar ... 1 Dafadars ... 2 Bhistis ... 4 Beldar sweepers ... 3 Reservoir sweeper ... 1 Sweepers ... 76 Buffaloes ... 13 Rubbish carts ... 9 Sewage " ... 4 Filth " ... 2 Latrines ... 19 Urinals ... 20 Dust-bins ... 27	4,634	
26	Nawabganj ...	All the streets and drains are daily cleaned by the sweepers. There are eight latrines in working order, besides one in the sarai. Sweepers clean latrines.	Jamadar ... 1 Sweepers ... 29 Rent of trenched lands. Cleaning of wells Purchase of earthenware vessels. Feed of buffaloes.	1,405	
27	Utman ...	The streets, latrine, and ground round the wells are cleaned daily, both in the morning and evening, by the sweepers.	Sweepers ... 17 Jamadar ... 1 Gamias for latrines. Carts. Repairs of urinals.	850	
28	Bakampur ...	Dry-earth system and burial of night-soil in trenches.	Jamadar ... 1 Peon ... 1 Sweepers ... 33	1,387	
	...	The night-soil is removed and trenched in shallow trenches and filled with dry earth from above; sweepings also removed outside the town. The drains are flushed in the main bazar.	Sweepers ... 70 Jamadars ... 3 Cartmen ... 13 Beldars ... 5 Buffaloes ... 12 Conservancy carts ... 16 Bhistis ... 2 Latrines ... 25 Urinals ... 7 Rubbish receptacles 24 Miscellaneous charges.	4,888	

## APPENDIX J—(concluded).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs.	
100	Nánpára ...	The town refuse is collected in rubbish depôts and is bought either by brick-burners or by other private persons to fill up pits with. The night-soil is regularly removed and trenched outside the town.	Men ... 44 Cattle ... 8 Carts ... 8	1,952	
101	Bhinga ...	Daily cleaning and sweeping of the town by sweepers and removing the sweepings by carts and general supervision by a jamadár and members.	Sweepers ... 12 Latrine sweepers ... 4 Cart-men ... 2 Carts ... 3 Buffaloes ... 2 Trenching sweeper ... 1 Jamadár ... 1	811	
102	Sultánpur ...	Every street, lane and open space is daily swept. The city sweepings and liquid matter are removed by six carts kept for the purpose. The night-soil is removed by the sweepers in baskets sufficiently covered with earth and ashes and is trenched out of the town in the land reserved for the purpose; the drains are cleaned and flushed daily, and phenyle is occasionally used, the urinals are also cleaned daily.	Refuse carts ... 6 Water „ ... 3 Bullocks ... 6 Men ... 49	2,488	
103	Bela (Partábgarb).	By sweepers and conservancy carts drawn by sweepers, buffaloes and bullocks. Roads and streets are cleaned by sweepers and sweepings are carried away by rubbish carts; one hand barrow is used for carrying dirty water. Public drains are flushed.	Conservancy Super. intendent. ... 1 Jamadár ... 1 Sweepers ... 20 Rubbish carts ... 5 Bhisti ... 1 Latrine sweepers ... 8 Hand barrow ... 1	1,963	
104	Nawábganj (Bara Banki).	The system of dry earth is observed in public latrines. Night-soil is at first collected in receptacles attached to latrines, whence it is daily carted away to trenching places, where it is buried for six months and then dug out. The city sweepings and house refuse are thrown into dust-bins and subsequently carted daily to fixed places outside the town.	Jamadár ... 1 Assistant Jamadár ... 1 Conservancy cart-drivers ... 16 Bhistis ... 9 Pump-drivers ... 4 Sweepers ... 58 Rubbish carts ... 9 Night-soil carts ... 5 Urinal cart ... 1 Hand „ ... 1 Cattle „ ... 17 Charawalas ... 2	5,279	
			GRAND TOTAL, { 1898-99 1897-98	8,51,368 8,68,991	

## APPENDIX K.

*Statement showing the number of schools in the Municipalities of the North-Western Provinces and Oudh, managed or aided by Municipal Boards, the number of pupils, and the Municipal contribution paid during the year 1898-99.*

Serial number of Municipality.	Name of Municipality.	Number of schools.	Number of pupils at close of the year.	Annual Municipal aid.	Remarks.
				Rs.	
1	Dehra ... ..	2	84	219	Two Lower Primary schools for boys.
2	Mussoorie ... ..	3	229	300	Three Secondary schools.
3	Sahāranpur ... ..	10	488	1,389	Two High schools, and two Upper Primary schools, for boys, and six Lower Primary schools for girls.
4	Hardwār Union ... ..	16	631	500	One High and one Middle Vernacular school for boys, one Upper and thirteen Lower Primary schools.
5	Deoband ... ..	3	289	473	One High and one Middle Vernacular school and one Lower Primary school for boys.
6	Roorkee ... ..	2	375	660	One High and one Middle school for boys.
7	Muzaffarnagar ... ..	6	291	846	One High school, one Primary Branch school and four special schools for boys.
8	Kandhla ... ..	2	37	605	One High and one Middle school for boys.
9	Kairana ... ..	2	33	374	One High and one Middle school (English) for boys.
10	Meerut ... ..	8	790	8,393	Two Middle schools (English) for boys, one Upper, and two Lower Primary schools for boys, two Lower Primary schools for girls and one other school (Training school).
11	Ghāziabad ... ..	2	251	587	One Middle school (English) and one Lower Primary school for boys.
12	Shahdara ... ..	1	67	57	One Lower Primary school for boys.
13	Baraut ... ..	1	28	466	Ditto.
14	Bāghpat ... ..	2	55	296	Two Lower Primary schools for boys.
15	Hapur ... ..	2	135	2,096	One Middle school (English) and one Upper Primary school for boys.
16	Pilibua ... ..	1	28	129	One Lower Primary school for boys.
17	Sardhana ... ..	1	50	420	One Upper Primary school for boys.
18	Mawana ... ..	1	35	211	One Lower Primary school for boys.
19	Delandeshahr ... ..	7	474	1,063	One High school (English) and one Middle Vernacular school, four Lower Primary schools for boys and one for girls.
20	Angpeshahr ... ..	2	147	501	One Middle (English) and one Middle Vernacular school for boys.
21	Kharja ... ..	8	487	1,261	One High, one Middle, and one Middle Vernacular school for boys, five Lower Primary schools for boys.
22	Sikandrabad ... ..	9	419	801	One High school (English) and one Middle Vernacular school for boys, seven Lower Primary schools for boys.
23	Koili (Aligarh) ... ..	5	511	3,867	One Highschool (English) four Lower Primary schools for girls.
24	Hidra ... ..	2	263	3,313	One Middle school and one Upper Primary school for boys.
25	Atmuli ... ..	1	179	532	One Lower Primary school for boys.
26	Sikandra Rao ... ..	1	126	569	Ditto.

## APPENDIX K—(continued).

Serial number of Municipality.	Name of Municipality.		Number of schools.	Number of pupils at close of the year.	Annual Municipal aid.	Remarks.
					Rs.	
27	Muttra	...	4	152	1,883	Four Primary schools for boys.
28	Brindaban	...	1	58	1,576	One Middle school (English) for boys.
29	Kosi	...	1	64	115	One Primary school for boys.
30	Agra	...	13	1,687	7,982	Agra College, St. John's College, Victoria High school and the Mofidam school, one Upper and one Lower Primary school for boys and seven Zenana schools for girls.
31	Firozabad	...	1	63	732	One Middle school (English) for boys.
32	Fatehgarh-cum-Farukh-abad.		4	496	1,332	Two High schools and one Middle school for boys, and one Upper Primary school for boys.
33	Mainpuri	...	4	312	789	One High school (English) and one Middle school (English) for girls, one Lower Primary school for boys and one for girls.
34	Etāwah	...	4	491	1,374	One Middle Vernacular school for boys, two Upper Primary schools for boys and one Lower Primary school for girls.
35	Etab	...	2	238	472	One Middle school (English) and one Middle Vernacular school for boys.
36	Soron	...	3	223	638	One Upper and Lower Primary school for boys and one Upper Primary school for girls.
37	Kāsganj	...	4	354	1,080	One Middle school (English) and one Middle Vernacular school for boys, one Lower Primary school for boys and one for girls.
38	Jalesar	...	2	43	276	Two Lower Primary schools for girls.
39	Marehra	...	2	50	178	One Middle school (English) and one Upper Primary school for boys.
40	Bareilly	...	10	1,037	8,999	Bareilly College, one High and two Middle (English) and one Middle (Vernacular) school for boys, two Upper and two Lower Primary schools for boys and one Lower Primary school for girls.
41	Bijnor	...	7	653	372	Two High schools for boys, one Upper and two Lower Primary schools for boys.
42	Chandpur	...	9	348	192	One Middle Vernacular school for boys and eight Lower Primary schools.
43	Dhāmpur	...	7	511	378	Two High schools, one Middle school (English) and one Middle Vernacular school for boys, three Lower Primary schools for boys.
44	Nagīna	...	2	287	200	One High school (English) and one Middle Vernacular school for boys.
45	Najībabad	...	18	536	968	One Middle school, and one Middle Vernacular school for boys, and 16 Lower Primary schools for boys.
46	Budaun	...	24	974	2,036	Two High schools, and one Middle Vernacular school for boys, three Upper Primary schools for boys, and five for girls, thirteen other schools.
47	Bilsi	...	1	80	90	One Upper Primary school for boys.
48	Ujhani	...	3	293	252	One pargana school for boys and one High school (English) and a Lower Primary free school for boys.
49	Sahaswan	...	5	270	375	One High school and four Lower Primary schools for boys.
50	Moradabad	...	8	781	1,800	One High school, four Upper schools and one Lower Branch school for boys, and two Lower Primary schools for girls.
51	Chandausi	...	1	61	1,574	One Middle school (English) for boys.
52	Amroha	...	3	177	1,508	Three Lower Primary schools for boys.
53	Sambhal	...	3	152	1,522	One Middle school (English) one (Vernacular) Upper and one Lower Vernacular Primary school for boys.

## APPENDIX K—(continued).

Serial number of Municipality.	Name of Municipality.	Number of schools.	Number of pupils at close of the year.	Annual Municipal aid.	Remarks.
				Rs.	
54	Shahjahanpur ...	11	771	3,172	Eight Lower Primary schools for boys, one High for boys (English), one Middle school for boys (Vernacular), and one Technical school.
55	Tillar ...	3	294	648	One Middle Vernacular school and two Lower Primary schools for boys.
56	Pilibhit ...	8	449	6,610	One High school, one Middle Vernacular, four Primary schools for boys, and two Lower Primary schools for girls.
57	Bisalpur ...	...	...	...	
58	Cawnpore ...	9	585	1,557	One High school (English) and eight Upper Primary schools for boys.
59	Fatehpur ...	4	127	600	One High school (English) and three Lower Primary schools for boys.
60	Banda ...	7	244	1,177	Three Upper Primary schools for boys and four Sanskrit schools for boys.
61	Allahabad ...	20	1,401	5,423	Three High and two Middle schools for boys, seven Upper and seven Lower Primary schools for boys and one Upper Primary school for girls.
62	Jhansi ...	12	710	1,914	One High school, nine Primary schools, and two girls' schools.
63	Mau Raniapur ...	8	194	673	Eight Upper Primary schools for boys.
64	Lalitpur ...	3	187	983	One Middle school (English) and one Middle Vernacular school and a Lower Primary school for boys.
65	Orai ...	2	134	589	One High school (English) for boys, and one Lower Primary school for boys.
66	Kalpi ...	3	124	1,426	One Middle school (English) and two Lower Primary schools for boys.
67	Kuneh ...	7	263	1,812	One Middle school (English) and six Lower Primary schools for boys.
68	Benares ...	28	1,513	2,903	Two High schools (English) and five Upper and twenty-one Lower Primary schools for boys.
69	Mirzapur ...	4	1,203	1,790	Nineteen Lower Primary schools for boys, and five for girls.
70	Chunar ...	3	...	281	One Tahsili, one Mission and a Sanskrit school.
71	Jagpur ...	5	505	2,327	Two High schools for boys, one Middle school for girls, two Lower Primary schools for boys.
72	Ghazipur ...	10	1,144	2,120	Three High schools (English) for boys, and seven Upper Primary schools for boys.
73	Bulandshahr ...	13	641	803	One Middle (English) and a Middle Vernacular school for boys, ten Primary schools for boys and one for girls.
74	Gorakhpur ...	16	994	6,796	One High school (English), 12 Lower Primary schools, two Middle schools for boys, and one Lower Primary school for girls.
75	Mathura ...	6	507	756	Two High and one Middle school for boys, one Upper and two Lower Primary schools for boys.
76	Agra ...	3	100	300	Three Lower Primary schools for boys.

## APPENDIX K—(concluded).

Serial number of Municipality.	Name of Municipality.	Number of schools.	Number of pupils at close of the year.	Annual Municipal aid.	Remarks.
				Rs.	
77	Naini Tal ...	1	139	150	One High school (English) for boys.
78	Kashipur ...	1	75	1,084	One Lower Primary school for boys.
79	Lucknow ...	22	1,447	16,843	One High, one Middle, and one Middle Vernacular school for boys and one for girls. Four Upper and fourteen Lower Primary schools for girls.
80	Unao ...	1	46	60	One Primary school for boys.
81	Rae Bareli ...	2	153	815	Two Lower Primary schools for boys and girls.
82	Sitapur ...	8	505	1,195	Three Upper Primary schools and four Lower Primary schools for boys and one Lower Primary school for girls.
83	Khairabad ...	1	99	120	One Middle school (English) for boys.
84	Hardoi ...	7	318	653	One Middle school and six Primary schools for boys.
85	Shahabad ...	16	343	495	One Upper Primary (English) and 15 Lower Primary schools for boys.
86	Sandila ...	8	828	864	One Middle school (English) and one Middle Vernacular school for boys, and six Lower Primary schools for boys.
87	Sandi ...	1	67	150	One Lower Primary school for boys.
88	Pihani ...	5	221	68	One Upper Primary school for boys, two Indigenous schools, and one Lower Primary school for girls.
89	Lakhimpur...	1	62	577	One Lower Primary school for boys.
90	Fyzabad ...	9	960	2,156	One High and two Middle schools for boys, five Upper Primary schools for boys, and one Upper Primary school for girls.
91	Tanda ...	2	106	685	One Middle school (English) and one Middle Vernacular school for boys.
92	Gonda ...	7	256	830	One Middle school (English) and six Primary schools for boys.
93	Nawábganj...	2	36	135	Two Lower Primary schools.
94	Utraula ...	2	107	404	One Lower Primary school for boys and one for girls.
95	Bahraich ...	4	234	385	One Middle Vernacular and three Upper Primary schools for boys and one Lower Primary school for girls.
96	Sultánpur ...	2	204	518	One High school (English) and one Lower Primary school for boys.
97	Bela (Partábgarh) ...	3	93	498	Two Lower Primary schools for boys and one for girls.
98	Nawábganj (Bara Banki),	5	244	621	One High school (English) and four Lower Primary schools for boys.
99	Bhinga ...	1	...	155	One Primary school for boys.
100	Balrámpur...	2	138	54	One High school and one Lower Primary school for boys.
	GRAND TOTAL ...	565	36,509	1,42,419	

## Statement of Loans made by Government to Municipalities in the

Serial number.	Particulars of advances and loans.	Amount of loan sanctioned.	Rate of interest.	Date of order authorizing the loan.	Balance from last year.	Amount advanced this year.	Total.
		Rs.	Rs.		Rs. a. p.	Rs. a. p.	Rs. a. p.
	IV.—LOANS TO MUFASSIL MUNICIPALITIES.						
1	1 Agra (1st loan, water-works).	12,56,700	4	27th March 1894 ...	11,43,868 0 4	...	11,43,868 0 4.
2	2 Agra (2nd loan, drainage and water-works).	61,120	4½	20th November and 3rd December 1894.	77,015 3 3	...	77,015 3 3
3	3 Agra (3rd loan, water-works).	8,000	4½	3rd May 1895 ...	7,665 2 6	...	7,665 2 6
4	4 Agra (4th loan, water-works).	11,000	4½	20th September 1895	10,633 12 5	...	10,633 12 5
5	5 Agra (5th loan, water-works).	8,000	4½	23rd March 1896 ...	7,803 10 10	...	7,803 10 10
6	6 Allahabad (1st loan, water-works).	16,43,211	4	27th March 1894 ...	14,70,042 14 4	...	14,70,042 14 4
7	7 Allahabad (2nd loan, water-works).	53,000	4	26th May 1897 ...	52,123 0 0	...	52,123 0 0
8	8 Allahabad (3rd loan, water-works).	23,000	4	25th January 1898	10,000 0 0	13,000 0 0	23,000 0 0
9	9 Bara Banki (general purpose).	6,000	4½	12th March 1892 ...	1,164 8 10	...	1,164 8 10
10	10 Bareilly (conservancy works).	13,500	4½	20th January 1893...	2,692 8 1	...	2,692 8 1
11	11 Bikaner (water-works) ...	19,58,226	4	24th February 1890 and 8th March 1894,	16,94,525 9 2	...	16,94,525 9 2
12	12 Benares (drainage project).	17,77,000	4	28th February 1884, and 28th September 1897.	5,79,000 0 0	...	5,79,000 0 0
13	13 Bampur (water-works),	14,50,000	4	28th January 1893,	8,57,278 12 10	...	8,57,278 12 10
		91,000	4	9th May 1895 ...	87,717 1 7	...	87,717 1 7
		5,000	4½	17th April 1896 ...	2,583 13 4	...	2,583 13 4
		12,000	4½	28th January 1895,	11,388 9 8	...	11,388 9 8
		6,500	4½	28th March 1895 ...	6,098 1 7	...	6,098 1 7
		2,500	4½	13th March 1895 ...	1,748 15 9	...	1,748 15 9
		13,20,000	4	12th January 1893 and 8th December 1894.	12,46,100 8 8	...	12,46,100 8 8
		7,50,000	4	17th August 1895 ...	7,29,927 13 8	...	7,29,927 13 8
		36,000	4½	28th March 1894 ...	33,865 2 11	...	33,865 2 11
		10,600	4½	16th April 1895 ...	9,670 7 3	...	9,670 7 3
		40,000	4	19th March 1896 ...	37,687 0 0	...	37,687 0 0
		19,000	4	9th May 1898 ...	...	19,000 0 0	19,000 0 0
		2,60,000	4	26th December 1893,	2,50,575 9 5	...	2,50,575 9 5
		20,000	4	21st November 1894,	18,911 4 9	...	18,911 4 9
1	1 ...	10,000	4	9th July 1897 ...	10,000 0 0	...	10,000 0 0

## DIX L.

*North-Western Provinces and Oudh for the year ending 31st March 1899.*

Amount repaid.	Balance of loan at close of the year.	Amount of interest received and credited to revenue.	Balance of interest unpaid.	Remarks.
Rs. o. p.	Rs. a. p.	Rs. a. p.	Rs. s. p.	
32,322 9 1	11,11,545 7 3	89,983 6 11	4,122 11 5(a)	Repayable in 60 half-yearly instalments of Rs. 86,153 including interest, due on 30th September and 31st March.
1,505 8 10	75,509 10 5	3,448 7 2	...	Repayable in 60 half-yearly instalments of Rs. 2,477 including interest, due on 13th June and 13th December.
144 10 9	7,520 7 9	343 5 3	...	Repayable in 60 half-yearly instalments of Rs. 244 including interest, due on 10th May and 10th November.
195 11 7	10,438 0 10	476 4 5	...	Repayable in 60 half-yearly instalments of Rs. 336 including interest, due on 11th April and 11th October.
138 3 6	7,665 7 4	349 12 6	...	Repayable in 60 half-yearly instalments of Rs. 244 including interest, due on 2nd April and 2nd October.
36,106 14 6	14,38,935 15 10	58,439 1 6	...	Repayable in 60 half-yearly instalments of Rs. 47,273 including interest, due on 30th September and 31st March.
1,806 15 7	50,316 0 5	2,067 0 5	...	Repayable in 40 half-yearly instalments of Rs. 1,937 including interest, due on 2nd June and 2nd December.
381 0 0	22,619 0 0	474 3 11	...	Repayable in 40 half-yearly instalments of Rs. 841 including interest, due on 14th April and 14th October commencing from 14th October 1898.
1,164 8 10	...	37 4 5	...	Account closed.
2,692 8 1	...	61 9 11	...	Account closed.
17,238 4 2	16,77,287 5 0	67,605 11 10	...	The period of repayment of this loan having been extended from 30 to 60 years, the loan is repayable in 120 half-yearly instalments of Rs. 42,422 including interest, due on 2nd April and 2nd October. (Government of India, Financial Department, No. 117, dated 19th July 1899.)
...	5,79,000 0 0	23,156 13 1	...	Further advances will be made. The period of repayment of this loan also has been extended from 30 to 60 years under the above order.
19,321 2 9	8,37,957 10 1	84,668 13 3	...	Originally repayable in 60 half-yearly instalments of Rs. 41,713 including interest, due on 4th September and 4th March. But a sum of Rs. five lakhs having been repaid in 1896, the half-yearly instalment was reduced to Rs. 26,995 with effect from 4th September 1897, under Government of India, Home Department No. 38, dated 27th March 1897.
1,743 1 3	85,974 0 4	3,492 14 9	...	Repayable in 60 half-yearly instalments of Rs. 2,618 including interest, due on 1st May and 1st November.
1,700 15 7	882 13 9	99 0 5	...	Repayable in 6 half-yearly instalments of Rs. 900 including interest, due on 28th April and 28th October.
5,184 7 4	6,254 2 4	231 8 8	140 11 6(a)	Repayable in 60 half-yearly instalments of Rs. 366 including interest, due on 29th September and 29th March.
123 1 6	5,975 0 1	326 11 1	...	Repayable in 30 yearly instalments of Rs. 399 including interest, due on 25th April.
249 15 3	1,499 0 6	75 15 9	...	Repayable in 20 half-yearly instalments of Rs. 125 excluding interest, due on 18th April and 18th October.
26,429 10 8	12,19,670 14 0	49,516 5 4	...	Repayable in 60 half-yearly instalments of Rs. 37,973 including interest, due on 30th September and 30th March.
14,094 6 11	7,15,833 6 9	29,057 9 1	...	Repayable in 60 half-yearly instalments of Rs. 21,576 including interest, due on 1st April and 1st October.
...	33,865 2 11	2,198 0 0	...	Repayable in 60 half-yearly instalments of Rs. 1,099 including interest, due on 1st April and 1st October.
...	9,670 7 3	610 0 0	...	Repayable in 60 half-yearly instalments of Rs. 305 including interest, due on 28th April and 28th October.
767 11 10	36,919 4 2	1,545 4 2	...	Repayable in 30 yearly instalments of Rs. 2,313 including interest, due on 15th December.
638 0 0	18,362 0 0	760 0 0	...	Repayable in 20 yearly instalments of Rs. 1,398 including interest, due on 16th November, commencing from 16th November 1898.
...	2,50,575 9 5	...	14,940 10 5	Repayable in 60 half-yearly instalments of Rs. 7,480 including interest, due on 30th September and 31st March. The default in payment has been reported to Government in letters No. 5840, dated 23rd May 1898, and No. 3614, dated 6th May 1899; but no final orders have yet been received. It is understood that the matter has been referred to the Government of India.
390 12 3	18,520 8 6	759 3 9	...	Repayable in 60 half-yearly instalments of Rs. 575 including interest, due on 10th June and 10th December.
1,247 10 8	8,752 5 4	588 5 4	...	Repayable in 20 half-yearly instalments of Rs. 612 including interest, due on 13th July and 13th January.

(a) Paid in April 1899.

*Statement of Loans made by Government to Municipalities in the*

Serial number	Particulars of advances and loans.	Amount of loan sanctioned.	Rate of interest.	Date of order authorizing the loan.	Balance from last year.	Amount advanced this year.	Total.
		Rs.	Rs.		Rs. a. p.	Rs. a. p.	Rs. a. p.
	IV.—LOANS TO MUFASSIL MUNICIPALITIES—(concluded).						
25	23 Naini Tal (4th loan, general purposes).	5,000	4	2nd September 1897,	5,000 0 0	...	5,000 0 0
26	23 Naini Tal (5th loan, water-works).	2,55,000	4	29th December 1897 and Government of India No. 37, dated 16th March 1899.	1,20,000 0 0	1,27,000 0 0	2,47,000 0 0
27	23 Sultampur (drainage works)	1,000	4½	3rd August 1897.	1,000 0 0	...	1,000 0 0
	Total	...	...	...	84,86,087 11 2	1,59,000 0 0	86,45,087 11 2

## DIX L.

*North-Western Provinces and Oudh for the year ending 31st March 1899—(concluded).*

Amount repaid.	Balance of loan at close of the year.	Amount of interest received and credited to revenue.	Balance of interest unpaid.	- Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
5,000 0 0	...	194 3 5	...	Account closed.
...	2,47,000 0 0	...	7,066 4 9	Further advances will be made. Under Government of India, Home Department, No. 37, dated 16th March 1899, the payment of interest and principal has been deferred till 31st March 1900.
500 0 0	500 0 0	45 0 0	...	Repayable in two yearly instalments of Rs. 500, in addition to interest, due on 11th August 1898 and 1899.
1,71,037 14 11	84,74,049 12 3	3,20,612 0 4	26,270 6 1	

## APPENDIX M.

Statement of loans raised outside Government account, accounted up to 31st March 1899.

Serial number.	Name of Municipality.	Amount of loan.	Interest.	Date of order.	Balance at close of previous year.	Amount advanced during the year.	Total.	Amount repaid.	Balance of loan at close of year.	Amount of interest paid.	Amount of interest unpaid.
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Mussoorie	...	7	2nd October 1898	...	...	5,000	1,000	4,000	350	...
		(I) 15,000			5,000	...					
		(II) 10,000	6	19th March 1891	4,000	...	4,000	1,000	3,000	210	...
2	Shahjahanpur	...	4 $\frac{1}{2}$ p. c. p. a.	G. O. No. <sup>486</sup> X-76, dated 24th January 1894.	8,350	...	8,350	1,870	6,480	355	...
		20,000									
				Total	17,350	...	17,350	3,870	13,480	915	...

## APPENDIX N.

*Statement showing the result of vaccine operations carried on during the year 1898-99 in the Municipalities of the North-Western Provinces and Oudh.*

Serial number of Municipality.	Name of Municipality.	Number of vaccinators employed.	Total number of vaccinations.	Primary vaccinations successful.		Cost incurred by the municipality.	Remarks.
				Total of all ages.	Under one year.		
						Rs.	
1	Dehra ...	1	793	757	714	146	
2	Mussoorie ...	1	269	222	136	270	
3	Hardwár Union ...	1	725	705	566	91	
4	Saháranpur ...	2	2,195	1,911	1,685	285	
5	Deoband ...	1	727	719	594	117	
6	Roorkee ...	1	819	799	431	123	
7	Muzaffarnagar ...	1	739	624	602	263	
8	Kandhla ...	1	470	457	403	200	
9	Kairana ...	1	957	889	774	215	
10	Meerut ...	2	2,495	2,448	2,112	329	
11	Gházíabad ...	1	335	330	294	134	
12	Sháhdera ...	1	256	251	212	97	
13	Baraut ...	1	319	302	274	128	
14	Bághpat ...	1	192	192	164	144	
15	Hápur ...	2	613	603	574	209	
16	Pilkhua ...	1	259	253	213	121	
17	Sardhana ...	1	573	563	442	95	
18	Mowana ...	1	386	376	352	128	
19	Balandshahr ...	1	617	644	592	223	
20	Anúpsahr ...	1	320	320	305	130	
21	Khurja ...	1	1,074	1,040	842	128	
22	Sikandrabad ...	1	897	764	705	123	
23	Koil (Aligarh) ...	2	3,849	3,590	2,832	274	
24	Háthras ...	1	1,178	1,107	893	228	
25	Atrauli ...	1	707	682	653	150	
26	Sikandra Rao ...	1	297	278	262	146	
27	Muttra ...	2	1,621	1,509	1,345	274	
28	Brindaban ...	1	553	535	481	194	
29	Kosi ...	1	252	238	208	122	
30	Agra ...	5	6,880	6,445	5,382	656	
31	Fatehpur-Sikri ...	1	211	175	166	154	
32	Firozabad ...	1	535	528	464	191	
33	Fatehgarh cum-Farukhabad.	2	2,033	1,982	1,724	305	
34	Mainpuri ...	1	523	472	332	148	
35	Etáwah ...	1	1,614	1,556	1,385	160	
36	Etah ...	1	512	293	181	189	
37	Soron ...	1	411	394	376	136	

## APPENDIX N—(continued).

Serial number of Municipality.	Name of Municipality.	Number of vaccinators employed.	Total number of vaccinations.	Primary vaccinations successful.		Cost incurred by the municipality.	Remarks.
				Total of all ages.	Under one year.		
						Rs.	
38	Kāsganj ...	1	710	677	646	161	
39	Marchra ...	1	337	331	327	131	
40	Jalesar ...	1	380	362	334	140	
41	Bareilly ...	3	3,281	2,888	2,419	550	
42	Bijnor ...	1	822	732	659	185	
43	Chāndpur ...	1	480	436	389	97	
44	Dhāmpur ...	1	186	182	150	122	
45	Nagina ...	1	605	554	484	246	
46	Najibabad ...	1	1,151	1,038	876	110	
47	Budaun ...	1	1,317	1,202	1,021	286	
48	Bilsī ...	1	185	163	141	102	
49	Ujhāni ...	1	270	235	211	105	
50	Sahaswan ...	1	804	679	458	122	
51	Moradabad ...	2	2,104	2,004	1,786	422	
52	Chandausi ...	1	830	776	742	244	
53	Amroha ...	1	1,956	1,903	1,301	248	
54	Sambhal ...	1	1,458	1,345	1,334	233	
55	Shābhajānpur ...	3	2,253	1,883	1,429	446	
56	Tilhar ...	1	741	703	443	144	
57	Pilibhit ...	1	763	668	430	226	
58	Bisalpur ...	1	350	329	296	162	
59	Cawnpore ...	3	5,833	5,092	3,365	615	
60	Fatehpur ...	1	619	589	518	190	
61	Bānda ...	1	610	543	361	182	
62	Alāhabad ...	4	4,331	3,746	2,633	1,338	
63	Jhānsī ...	1	1,702	1,060	813	193	
64	Maunānpur ...	1	611	602	568	171	
65	Lalitpur ...	1	361	347	236	165	
66	Orai ...	1	477	401	198	135	
67	Kālpī ...	1	253	225	188	141	
68	Kunch ...	1	452	438	415	126	
69	Berhampur ...	6	8,892	8,087	4,292	1,150	
70	Mirzapur ...	3	4,101	3,855	2,041	463	
71	Chandpur ...	1	388	334	136	115	
72	Jamnagar ...	2	1,636	1,459	990	204	
73	Ghazipur ...	1	2,755	2,591	1,032	317	
74	Balla ...	2	664	611	426	121	
75	Gorakhpur ...	2	2,156	1,778	877	299	
76	Azimgarh ...	1	872	710	363	110	

## APPENDIX N—(concluded).

Serial number of Municipality.	Name of Municipality.	Number of vacci- nators employ- ed.	Total number of vacci- nations.	Primary vaccina- tions successful.		Cost in- curred by the mu- nicipa- lity.	Remarks.
				Total of all ages.	Under one year.		
						Rs.	
77	Almora ...	1	146	107	30	122	
78	Naini Tal ...	1	670	238	207	178	
79	Haldwani ...	1	204	169	180	131	
80	Kashipur ...	1	509	481	463	133	
81	Lucknow ...	10	7,198	5,977	4,377	2,487	
82	Unao ...	1	356	323	266	125	
83	Rae Bareilly ...	1	663	642	496	163	
84	Sitapur ...	2	965	748	476	162	
85	Khairabad ...	1	495	273	222	124	
86	Hardoi ...	1	400	355	288	122	
87	Shahabad ...	1	522	502	412	115	
88	Sandila ...	1	523	482	372	133	
89	Sandi ...	1	214	200	188	115	
90	Pibani ...	1	252	247	210	125	
91	Lakhimpur ...	1	307	125	74	106	
92	Muhamdi ...	1	275	240	193	127	
93	Fyzabad ...	3	1,977	1,884	1,525	425	
94	Tanda ...	1	1,053	831	440	165	
95	Gonda ...	1	640	599	347	206	
96	Nawábganj ...	1	380	296	114	110	
97	Utraula ...	1	314	292	183	125	
98	Balrámpur ...	1	414	387	259	132	
99	Babraich ...	1	1,365	1,349	1,024	269	
100	Nánpara ...	1	301	269	201	266	
101	Bhinga ...	1	212	205	185	146	
102	Sultánpur ...	1	595	488	408	120	
103	Bela (Partábgarh) ...	1	203	182	124	140	
104	Nawábganj (Bara Banki),	1	425	407	341	121	
	GRAND TOTAL ...	146	115,830	104,732	78,433	24,245	

## APPENDIX O.

Statement showing the vital statistics in each Municipality of the North-Western Provinces and Oudh during the year 1898-99.

Serial number of Municipality.	Name of Municipality.	Total number of births.	Ratio of births per 1,000 of population.	Total number of deaths.	Ratio of deaths per 1,000 of population.	Remarks.
1	Debra ...	423	19.33	559	25.55	The health of the people and the sanitary condition of the town was good.
2	Mussoorie ...	114	10.31	93	8.41	Ditto ditto.
3	Sahāranpur ...	3,021	47.81	2,123	33.59	The general health of the people good.
4	Hardwār Union ...	819	28.12	999	34.30	Ditto ditto better this year.
5	Deoband ...	1,019	52.94	553	28.53	The general health of the people was good.
6	Roorkee ...	585	40.93	483	33.79	Ditto ditto.
7	Muzaffarnagar ...	925	50.92	653	35.95	Ditto ditto.
8	Kandhla ...	838	56.71	353	37.20	Ditto ditto.
9	Kairana ...	854	46.36	580	31.49	Ditto ditto.
10	Meerut ...	2,898	39.36	2,551	34.64	Ditto ditto.
11	Ghāziabad ...	445	43.66	455	44.64	Ditto ditto.
12	Shahdera ...	306	57.67	198	37.32	The general health was fairly good and the sanitary condition indifferent.
13	Baraut ...	350	51.61	276	40.70	The sanitary condition of the town was fairly good.
14	Baghpat ...	207	32.69	184	29.24	Ditto ditto.
15	Hāpur ...	807	53.88	574	38.33	The health of people was good.
16	Pilkhwa ...	299	54.95	191	35.10	Ditto ditto.
17	Sardhana ...	438	36.32	568	47.10	The health fairly good.
18	Mowana ...	486	59.12	286	34.79	Ditto ditto.
19	Bulandshahr ...	831	49.08	647	38.21	The general health of the people was good.
20	Aunpeshahr ...	441	55.46	389	48.92	Ditto ditto.
21	Khurja ...	1,459	55.37	993	37.69	General health was good.
22	Sahāranpur ...	974	63.94	562	36.89	Ditto ditto.
23	Koī (Aligarh) ...	3,258	52.99	2,315	37.65	Health of the people was good.
24	Hathras ...	1,430	36.40	1,373	35.04	The health of the people and the sanitary condition of the town was good.
25	Atauli ...	877	56.92	516	33.49	The general health very fair.
26	Sahāranpur ...	486	47.35	408	39.75	Health of people was bad.
27	Motera ...	2,035	39.89	2,207	43.27	Ditto ditto.
28	Pratapnagar ...	552	21.23	1,054	40.53	Health satisfactory.
29	Koī ...	351	41.76	376	44.74	Health of the people good.
30	... ..	7,418	44.16	5,710	33.85	The general health better this year.
31	... ..	324	51.51	224	35.63	General health good sanitary condition fair.
32	... ..	732	47.91	565	36.98	The general health better this year.
33	... ..	2,720	37.26	2,527	34.61	Ditto ditto.
34	... ..	486	26.10	717	38.65	The general health was fair.
35	... ..	1,854	47.79	1,498	38.62	General health good.
36	... ..	129	20.36	268	34.36	General health very fair.
37	... ..	486	43.14	353	31.34	Ditto ditto.

## APPENDIX O—(continued).

Serial number of Municipality.	Name of Municipality.	Total number of births.	Ratio of births per 1,000 of population.	Total number of deaths.	Ratio of deaths per 1,000 of population.	Remarks.
38	Kasganj ... ..	819	51·03	504	31·41	General health very fair.
39	Marchra ... ..	394	50·44	282	36·09	Ditto ditto.
40	Jalesar ... ..	528	39·35	570	42·47	General health fair, drainage system defective.
41	Bareilly ... ..	4,657	43·20	3,904	36·22	Ditto very fair.
42	Bijnor ... ..	819	52·29	607	37·39	The health better this year.
43	Chandpur ... ..	636	51·89	424	34·60	Health of town fairly good.
44	Dhampur ... ..	273	40·70	263	39·21	Ditto ditto.
45	Nagina ... ..	1,002	45·24	991	44·74	The general health good and sanitation satisfactory.
46	Najibabad ... ..	891	45·90	848	43·68	Ditto ditto.
47	Budaun ... ..	1,782	50·38	1,318	37·26	The general health of the people good and sanitation fair.
48	Bilsi ... ..	295	50·84	247	42·57	General health good sanitary condition fair.
49	Ujhani ... ..	374	50·36	289	38·91	Ditto ditto.
50	Sahaswan ... ..	879	56·34	754	48·33	Ditto ditto.
51	Moradabad ... ..	3,120	43·03	2,827	38·98	The health of the town was fair.
52	Chandausi ... ..	1,167	41·51	1,086	38·63	The health of the people was fairly good.
53	Amroha ... ..	1,912	54·48	1,104	31·46	The general health was good.
54	Sambhal ... ..	1,933	51·03	1,481	39·78	Ditto was very fair.
55	Shahjahanpur ... ..	2,648	34·40	2,233	29·01	The general health was good.
56	Tilhar ... ..	853	49·41	566	32·79	Ditto ditto.
57	Pilibhit ... ..	1,259	37·25	1,081	31·98	General health was satisfactory.
58	Bisalpur ... ..	491	53·25	348	37·74	Ditto ditto.
59	Cawnpore ... ..	6,740	41·15	6,600	40·20	General health better than last year.
60	Patchpur ... ..	784	38·85	555	27·50	General health good.
61	Bānda ... ..	720	31·21	553	28·97	Ditto ditto.
62	Allahabad ... ..	5,079	31·17	3,771	23·15	General health and sanitary condition good.
63	Jhānsi ... ..	1,817	40·79	1,386	31·11	Ditto good.
64	Mau Ranipur ... ..	811	41·22	654	33·24	Ditto very good.
65	Orai ... ..	301	35·97	324	38·71	Ditto and sanitary condition fairly good.
66	Kalpi ... ..	375	29·49	282	22·18	Ditto remarkably good.
67	Kunch ... ..	597	44·52	410	30·58	General health good, sanitary condition satisfactory.
68	Lalitpur ... ..	408	35·95	361	31·81	The health of the people was good.
69	Benares ... ..	7,893	37·30	9,278	43·85	General health good.

## APPENDIX O—(concluded).

Serial number of Municipality.	Name of Municipality.	Total number of births.	Ratio of births per 1,000 of population.	Total number of deaths.	Ratio of deaths per 1,000 of population.	Remarks.
70	Mirzapur ...	2,341	27.82	2,072	24.62	The health of the people was good.
71	Chunar ...	366	32.04	454	39.74	General health very good, sanitary condition fair.
72	Jaunpur ...	1,616	37.74	1,199	28.10	Ditto ditto.
73	Ghazipur ...	1,546	34.38	1,806	41.49	General health very fair.
74	Ballia ...	566	34.57	423	25.84	Ditto good.
75	Gorakhpur ...	1,283	41.94	2,131	33.99	Ditto do.
76	Azamgarh ...	686	35.28	677	34.82	Ditto fairly good.
77	Almora ...	220	32.23	196	28.47	Ditto and sanitary condition good.
78	Naini Tal ...	212	17.08	211	17.00	Ditto good.
79	Haldwani ...	180	36.38	175	35.37	The health of the town very good.
80	Kashipur ...	578	39.27	720	48.92	General health fairly good.
81	Lucknow ...	9,157	36.70	8,743	35.04	Ditto ditto.
82	Unao ...	477	37.17	356	27.74	Ditto was good.
83	Rae Bareilly ...	688	36.60	545	29.13	Ditto ditto.
84	Sitapur ...	962	44.99	742	34.71	The general health of the people and the sanitary condition of a town fair.
85	Khairabad ...	599	43.49	413	29.99	General health of the people fair.
86	Hardoi ...	465	41.69	401	35.95	Health good, sanitation satisfactory.
87	Shahabad ...	811	40.24	567	27.88	The general health good and sanitation satisfactory.
88	Sandila ...	777	46.21	471	28.01	Ditto ditto ditto.
89	Sandi ...	398	41.29	353	36.62	General health fairly good; sanitary condition good.
90	Pihani ...	390	48.79	256	32.03	Health good sanitary condition unsatisfactory.
91	Lakhimpur ...	304	37.66	244	30.22	General health good.
92	Muhamdi ...	265	38.22	157	22.64	Ditto very fair and sanitary condition satisfactory.
93	Fyzabad ...	2,553	35.12	2,864	39.40	General health not good.
94	Tanda ...	886	44.92	757	38.38	Health better than last year.
95	Gonda ...	571	39.03	782	53.52	General health fairly good.
96	Nawabganj ...	274	29.74	294	31.91	Ditto ditto.
97	Utraula ...	318	48	190	28.86	Sanitary condition and general health good.
98	Balrampur ...	573	38.5	335	22.5	General health good.
99	Balraich ...	984	40.92	602	25.03	Ditto ditto.
100	Nanpara ...	426	45.70	262	28.10	Ditto ditto, sanitary condition satisfactory.
101	Bhinga ...	263	44.41	140	23.64	Ditto ditto, ditto fair.
102	Sakinspur ...	375	42.85	338	38.62	Ditto health very good.
103	Pala (Paritgarh) ...	235	31.81	229	25.56	Ditto ditto.
104	Nawabganj (Bara Banki) ...	565	39.02	480	33.15	The general health of the people was good.
	Grand Total ...	127,054	39.27	110,927	34.23	

## APPENDIX P.

*Invested funds held by Municipalities of the North-Western Provinces and Oudh  
on 31st March 1899.*

Name of Municipality.	Amount invested.		Total of columns 2 and 3.	Remarks.
	Amount of sale- proceeds of nazul land invested.	Municipal surplus funds invested.		
	2	3	4	5
1	Rs. a. p.	Rs. a. p.	Rs. a. p.	
MEERUT DIVISION.				
Dehra ... ..	...	...	...	
Mussoorie ... ..	...	...	...	
Saharanpur ... ..	...	4,000 0 0	4,000 0 0	
Hardwar Union ... ..	9,800 0 0	...	9,800 0 0	
Deoband ... ..	19,400 0 0	...	19,400 0 0	
Roorkee ... ..	...	...	...	
Muzaffarnagar ... ..	400 0 0	...	400 0 0	
Kanbhla ... ..	...	...	...	
Kairana ... ..	680 0 0	20 0 0	700 0 0	
Meerut ... ..	3,700 0 0	500 0 0	4,200 0 0	
Ghaziabad ... ..	2,200 0 0	2,700 0 0	4,900 0 0	
Shahdara ... ..	...	...	...	
Baraut ... ..	1,800 0 0	300 0 0	2,100 0 0	
Baghpat ... ..	...	...	...	
Hapur ... ..	2,200 0 0	...	2,200 0 0	
Pilkhwa ... ..	...	...	...	
Sardhana ... ..	...	...	...	
Mowana ... ..	...	...	...	
Bulandshahr ... ..	...	...	...	
Aunpsbahr ... ..	...	...	...	
Khurja ... ..	...	...	...	
Sikandrabad ... ..	...	...	...	
Koili (Aligarh) ... ..	700 0 0	...	700 0 0	
Hathras ... ..	...	31,100 0 0	31,100 0 0	
Atrauli ... ..	...	...	...	
Sikandra Rao ... ..	500 0 0	...	500 0 0	
Divisional Total ... ..	41,380 0 0	38,620 0 0	80,000 0 0	
AGRA DIVISION.				
Muttra ... ..	...	700 0 0	700 0 0	
Brindaban ... ..	...	5,000 0 0	5,000 0 0	
Kosi ... ..	...	2,000 0 0	2,000 0 0	
Agra ... ..	...	...	...	
Fatehpur Sikri ... ..	...	...	...	
Firozabad ... ..	...	...	...	
Fatehgarh-cum-Farukhabad ... ..	500 0 0	44,500 0 0	45,000 0 0	
Mainpuri ... ..	...	...	...	
Etawah ... ..	500 0 0	...	500 0 0	
Etah ... ..	...	...	...	
Soron ... ..	...	...	...	
Kasganj ... ..	...	...	...	
Julesar ... ..	...	...	...	
Divisional Total ... ..	1,000 0 0	52,200 0 0	53,200 0 0	
ROHILKHAND DIVISION.				
Bareilly ... ..	500 0 0	8,000 0 0	8,500 0 0	
Chandpur ... ..	...	...	...	
Dhampur ... ..	...	...	...	
Nagina ... ..	700 0 0	...	700 0 0	
Najibabad ... ..	700 0 0	7,500 0 0	8,200 0 0	
Budaun ... ..	...	...	...	
Bilsi ... ..	...	...	...	
Ujhani ... ..	...	500 0 0	500 0 0	
Sahaswan ... ..	...	...	...	
Moradabad ... ..	...	4,500 0 0	4,500 0 0	
Chandausi ... ..	...	5,000 0 0	5,000 0 0	
Amroha ... ..	...	...	...	
Sambhal ... ..	...	500 0 0	500 0 0	
Shahjahanpur ... ..	...	...	...	
Tilbar ... ..	...	...	...	
Pilibhit ... ..	...	5,000 0 0	5,000 0 0	
Bisalpur ... ..	...	...	...	
Divisional Total ... ..	1,900 0 0	31,000 0 0	32,900 0 0	

## APPENDIX P.

*Invested funds held by Municipalities of the North-Western Provinces and Oudh on 31st March 1899—(concluded).*

Name of Municipality.	Amount invested.		Total of columns 2 and 3.	Remarks.
	Amount of sale-proceeds of nazul land invested.	Municipal surplus funds invested.		
	2	3	4	
1	2	3	4	5
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
ALLAHABAD DIVISION.				
Cawnpore ... ..	4,400 0 0	4,000 0 0	8,400 0 0	
Fatehpur ... ..	...	...	...	
Banda ... ..	...	...	...	
Allahabad ... ..	...	...	...	
Jhansi ... ..	1 0 0	...	1 0 0	
Mau Ranipur ... ..	...	...	...	
Lalitpur ... ..	...	1,000 0 0	1,000 0 0	
Orai ... ..	...	...	...	
Kalpi ... ..	...	...	...	
Kunch ... ..	...	...	...	
Divisional Total ...	4,401 0 0	5,000 0 0	9,401 0 0	
BENARES DIVISION.				
Benares ... ..	250 0 0	24,750 0 0	25,000 0 0	
Mirzapur ... ..	1,000 0 0	6,000 0 0	7,000 0 0	
Chunar ... ..	...	...	...	
Jaunpur ... ..	...	...	...	
Ghazipur ... ..	...	...	...	
Ballia ... ..	...	...	...	
Divisional Total ...	1,250 0 0	30,750 0 0	32,000 0 0	
GORAKHPUR DIVISION.				
Gorakhpur ... ..	...	...	...	
Azamgarh ... ..	...	...	...	
Divisional Total ...	...	...	...	
KUMAUN DIVISION.				
Almora ... ..	300 0 0	...	300 0 0	
Naini Tal ... ..	...	...	...	
Kashipur ... ..	...	1,350 0 0	1,350 0 0	
Divisional Total ...	300 0 0	1,350 0 0	1,650 0 0	
LUCKNOW DIVISION.				
Lucknow ... ..	...	...	...	
Unao ... ..	...	...	...	
Rao Bareilly ... ..	...	...	...	
Sitapur ... ..	...	4,000 0 0	4,000 0 0	
Khairatabad ... ..	...	300 0 0	300 0 0	
Hardoi ... ..	...	...	...	
Shahabad ... ..	...	...	...	
Saidula ... ..	...	...	...	
Sandi ... ..	100 0 0	...	100 0 0	
Pilibani ... ..	...	...	...	
Lakhimpur ... ..	...	...	...	
Mulazadi ... ..	...	...	...	
Divisional Total ...	100 0 0	4,300 0 0	4,400 0 0	
FYZABAD DIVISION.				
Fyzabad ... ..	...	...	...	
Tanda ... ..	...	...	...	
Gonda ... ..	...	...	...	
Nawabganj ... ..	...	...	...	
Utraula ... ..	...	...	...	
Etahpur ... ..	...	...	...	
Etahpur ... ..	...	3,200 0 0	3,200 0 0	
Etahpur ... ..	...	3,000 0 0	3,000 0 0	
Etahpur ... ..	...	5,000 0 0	5,000 0 0	
Etahpur ... ..	...	11,200 0 0	11,200 0 0	
Divisional Total ...	...	11,200 0 0	11,200 0 0	
GRAND TOTAL ...	50,331 0 0	1,74,420 0 0	2,24,751 0 0	

## APPENDIX Q.

*Statement showing the taxes in force in each municipality of these provinces and the rate at which each tax is levied, during the year 1898-99.*

Serial number of Municipality.	Name of Municipality.	Name of tax.	Mode of assessment or collection.
1	Dehra ...	(a) House-tax ...	(a) Assessment made by a Sub-Committee annually and the tax collected in two instalments.
		(b) Servants' tax ...	(b) The employers have to inform the Board of the number of servants.
		(c) Conservancy tax ...	(c) This tax is levied on occupants of houses assessed at a rent above Rs. 10 monthly.
		(d) Hackney carriage tax ...	(d) The tax is realized when the licenses are given or renewed annually.
2	Mussoorie ...	(a) Ground rent ...	(a) At $\frac{1}{3}$ of ground rent within the municipality.
		(b) House-tax ...	(b) Collected in two instalments.
		(c) Tax on rickshaws, horses, dogs.	(c) These taxes are collected from persons in possession.
		(d) Visitors' tax ...	(d) The right of collection of the toll is sold through the Superintendent, Dún, at a public auction, and one-fourth of the contract money is paid in advance and the remainder in monthly instalments.
		(e) Porters' tax ...	(e) Licenses are granted on payment.
		(f) Tax on animals slaughtered ...	(f) Collected daily by the meat Inspector from butchers.
		(g) Capitation tax ...	These taxes are payable on the first day of the month that for which they are due from the occupier in the case of occupied houses, and from the owner or agent in the case of unoccupied houses. In the case of Clubs, Hotels, Schools, &c., by the Proprietor or Manager.
		(h) Latrine tax ...	
3	Saháranpur ...	(a) Octroi ...	(a) The tax is collected at the barriers at the time of import of articles.
		(b) Tax on houses and buildings ...	(b) The assessment is made annually in March on the annual value of lands and buildings situated within the civil station, and is collected in four instalments from the owners.
		(c) Tax on carriages, etc. ...	(c) Licenses are granted to drivers and their carriages plying for hire within the Municipality on payment of prescribed fees.
		(d) Tax on thelas ...	(d) Quarterly licenses are granted to thelas plying for hire within the Municipality on payment of prescribed fees.
4	Hardwár Union ...	(a) Octroi ...	(a) Octroi dues are levied on goods imported into the municipality and are collected at the municipal outposts.
		(b) Tax on pilgrims...	(b) The tax is collected from the railway passengers to Hardwár and Jawalapur through the Railway authorities, and tax on foot passengers is collected only at the fair time at barriers appointed by the Board for the purpose.
5	Deoband ...	Octroi ...	The tax is assessed and collected at the barriers at the time of import of articles into the Municipality.
6	Boorkee ...	(a) House tax ...	(a) Rs. 6 per cent. on rent of bungalows are collected monthly on occupied houses.
		(b) Hackney carriage tax ...	(b) Collected annually.
		(c) Octroi ...	(c) As sanctioned in G. O. No. $\frac{2716}{XI-800}$ , dated the 6th December 1897.
7	Muzaffarnagar ...	(a) Octroi ...	(a) Collected as per rules framed by the Board and sanctioned by Government.
		(b) Tax on carriages, horses, etc....	(b) Ditto ditto ditto.
8	Kairana ...	Octroi ...	Ditto ditto ditto.

## APPENDIX Q—(continued).

Serial number of Municipality	Name of Municipality.	Name of tax.	Mode of assessment or collection.
9	Kandhla	Octroi ... ..	Collected as per rules framed by the Board and sanctioned by Government.
10	Meerut	(a) Octroi ... ..	(a) As per sanctioned rates.
		(b) Tax on carriages ... ..	(b) Assessed annually in the form of a license to ply vehicles.
		(c) Tax on thelas ... ..	Ditto ditto.
		(d) Tax on trades and professions	(d) Assessed annually.
11	Ghāziabad	(a) Octroi, (b) tax on ekkas, (c) house tax, (d) tax on thelas.	(a) As per sanctioned rules.
12	Shahdara	Tax on circumstances and property.	Assessed at rates varying from eight annas to Rs. 120 per annum according to the sanctioned rules.
13	Baraut	(a) Octroi, (b) tax on animals and vehicles.	As per sanctioned rules.
14	Bighpat	(a) Octroi, (b) tax on carriages and horses, &c.	Ditto.
15	Hapur	Octroi ... ..	As per rates sanctioned by Government.
16	Pilkhus	Tax on circumstances and property.	According to rules sanctioned by Government.
17	Sardhana	Octroi ... ..	According to octroi schedule sanctioned by Government.
18	Mowana	Tax on circumstances and property.	According to the rules sanctioned by Government.
19	Bulandshahr	(a) Octroi, (b) hackney carriage tax.	Ditto ditto.
20	Anūpshahr	(a) Octroi, (b) house tax, (c) tax on vehicles.	As per sanctioned rules.
21	Khurja	(a) Octroi, (b) hackney carriage tax.	Ditto.
22	Sikandrabad	Octroi ... ..	As per rates sanctioned by Government.
23	Koīl (Aligarh)	(a) Octroi, (b) hackney carriage, (c) tax on tobacco cultivation within Municipal limits.	(a) Duty is levied either per maund or <i>ad valorem</i> , (b) hackney carriages at Rs. 2; ekkas, &c., Re. 1 each. (c) Assessed according to sanctioned rates.
24	Hāthras	(a) Octroi; (b) tax on carriages, &c.	(a) Octroi is levied on actual consumption within municipal limits from licensed wholesale and retail dealers, (b) by issue of yearly licenses to owners of ekkas and bailies.
25	Atrauli	(a) Octroi; (b) hackney carriage tax; (c) tax on tobacco produced within the municipal limits.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) levied annually in the form of a license; (c) assessed annually according to sanctioned rates.
26	Sikandra Rao	(a) Octroi; (b) hackney carriage tax; (c) tax on tobacco cultivation within Municipal limits.	(a) Assessed according to rates sanctioned by Government; (b) levied in the form of licenses; (c) Assessed according to sanctioned rates.

## APPENDIX Q—(continued).

Serial number of Municipality.	Name of Municipality.		Name of tax.	Mode of assessment or collection.
27	Muttra	...	(a) Octroi; (b) hackney carriage tax; (c) lodging house tax.	(a) The tax is levied on dutiable articles brought into the city and cantonments for actual use and consumption; (b) a tax on carriages and ekkas let to hire; (c) as per rules sanctioned by Government No. 251, dated 27th October 1894.
28	Brindaban	...	Octroi	The tax is levied on dutiable articles brought into the town for consumption. Outposts for the collection of duty are placed at such points within municipal limits as the Board has determined in the meeting.
29	Kosi	...	(a) Octroi; (b) tax on weighmen; (c) hackney carriage.	(a) Levied on goods brought into the municipality for use or consumption; (b) collected monthly in advance from persons practising weighing of articles within municipal limits; (c) collected half-yearly or yearly from carriages plying for hire.
30	Agra	...	(a) Octroi (b) Water-rate (c) Wheel tax (d) Hackney carriage tax (e) Thela license	(a) Collected at barriers and head office. (b) Realized by monthly bills. (c) Realized half-yearly and annually. (d) Realized and remitted by Cantonment Magistrate. (e) Realized annually at Re. 1 per annum.
31	Fatehpur-Sikri	...	Octroi	Collected at barriers and at head office
32	Firozabad	...	Ditto	Collected at barriers and head office.
33	Fatehgarh-cum-Farrukhabad.	...	(a) Octroi; (b) professional tax on weighmen; (c) professional tax on persons growing tobacco; (d) wheel tax; (e) tax on hackney carriages.	Under rules sanctioned by Government.
34	Mainpuri	...	(a) Tax on weighmen (b) Octroi	(a) Licenses are given to weighmen on payment of a tax. (b) Collected at barriers and head office.
35	Etawah	...	(a) Ditto (b) Wheel tax (c) Hackney carriage	(a) Realized at barriers by muharrirs and chaprâsis. (b) Realized by the Octroi Superintendent, collected quarterly. (c) Collected annually.
36	Etah	...	Octroi	Collected at barriers and at head office as per rates sanctioned in the schedule in force.
37	Soron	...	Ditto	Assessed according to sanctioned rates on articles imported and collected at the several barriers.
38	Kasganj	...	(a) Octroi (b) Tax on tobacco cultivators	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers. (b) Assessed at the rate of Rs. 3 per acre.
39	Marchra	...	Octroi	As per rates sanctioned in the schedule in force.
40	Jalesar	...	Ditto	The tax is collected at barriers and head octroi office at the time of import.
41	Bareilly	...	(a) Octroi (b) Tax on houses and buildings (c) Tax on sugar refiners (d) Tax on tobacco growers (e) Tax on carriages	(a) Rules for assessment and collection sanctioned in G. O. No. $\frac{2024}{XI-600}$ , dated 16th November 1890. (b) The assessment is made on the assumed rental and collected quarterly; G. O. No. 670, dated 25th May 1870. (c) Vide G. O. No. $\frac{257}{XI-204}$ , dated 12th November 1891. (d) Vide G. O. No. $\frac{2675}{IX-755A}$ , dated 27th November 1894. (e) The assessment is made according to the classes of carriages.
42	Bijnor	...	(a) Octroi (b) Tax on sugar refiners	(a) The tax is levied on dutiable articles brought into the town for actual use or consumption. (b) Vide G. O. No. $\frac{2399}{XI-878A}$ , dated 12th August 1893.

## APPENDIX Q—(continued).

Serial number of Municipality.	Name of Municipality.	Name of tax.	Mode of assessment or collection.
43	Chandpur ...	Octroi ... ..	In this municipality the octroi duty is levied on the taxable articles imported into the town. Outposts for collection of octroi duty are located at the points selected by the Municipal Board within the municipal limits.
44	Dhampur ...	Ditto ... ..	This tax is levied in this municipality on dutiable articles brought into the town. Outposts for the collection of octroi duty are placed at such points within the municipality as the Board determined.
45	Nagina ...	Ditto ... ..	Octroi tax is levied in this municipality on dutiable articles brought into the town. Outposts for the collection of octroi duty are placed at such points within the municipality as the Board determined.
46	Najfabad ...	Ditto ... ..	Levied on dutiable articles brought into the municipality. Outposts for the collection of octroi are placed at such points within the municipal limits as the Board determined.
47	Budaun ...	(a) Ditto ... ..	(a) The tax is levied on the articles when they come into the municipality and is collected at municipal outposts if less than one anna, otherwise at the Town Hall.
		(b) Tax on houses ... ..	(b) The tax is levied on rental value of houses.
		(c) Tax on tobacco growers ... ..	(c) The tax is levied on the fields situated within the municipal limits.
		(d) Tax on carriages ... ..	(d) The tax is levied on hackney carriages and ekkas by means of licenses.
48	Bilsi ...	Tax on circumstances and property.	The tax is assessed annually on the persons residing within the municipal limits.
49	Ujhani ...	Ditto ditto ... ..	The persons residing in the municipality are assessed annually.
50	Sahaswan ...	Tax according to circumstances and property.	The tax is assessed annually on the persons residing in the municipality.
51	Moradabad ...	(a) Octroi; (b) hackney carriage tax; (c) license tax for tobacco cultivation.	(a) Realized when goods are imported into municipal limits; (b) annually recovered when licenses are granted or renewed; (c) realized when harvests are ready.
52	Chandauli ...	(a) Octroi ... ..	(a) Realized when goods are imported into the Municipality.
		(b) Tax on sugar refiners ... ..	(b) Realized according to the class of <i>garhs</i> in February each year.
53	Amroha ...	Octroi ... ..	The duty is realized when goods are imported into the municipality.
54	Sambhal ...	(a) Octroi ... ..	(a) Realized when the articles are imported into the municipality.
		(b) Tax on sugar refiners ... ..	(b) Realized according to the class of <i>garhs</i> in February each year.
55	Shibjahanpur ...	(a) Octroi ... ..	As sanctioned in G. O. No. $\frac{1136}{XI-800}$ , dated 3rd May 1893.
		(b) Tax on professions and trades,	As sanctioned in G. O. No. $\frac{233}{XI-755A}$ , dated 1st February 1895.
		(c) Tax on carriages, houses, &c.,	As sanctioned in G. O. No. $\frac{63}{XI-268B}$ , dated 12th January 1897.
56	Tikar ...	(a) Octroi ... ..	(a) Ordinary system of collecting the octroi duty at the barrier at the time of import and allowing refunds on export.
		(b) Tax on professions and trades...	(b) Realized in advance at the time an application is presented for grant of weighment tax.
		(c) Tax on sugar refiners ... ..	(c) As sanctioned in G. O. No. $\frac{1382}{XI-835}$ , dated 22nd May 1893.

## APPENDIX Q—(continued).

Serial number of Municipality.	Name of Municipality.	Name of tax.	Mode of assessment or collection.
57	Pilibhit ...	(a) Octroi ...	(a) Collected at barriers and head office. For mode of assessment see rules published in Government Notification No. $\frac{789}{X1-274}$ , dated 13th April 1889.
		(b) Tax on professions and trades,	(b) The tax is imposed on sugar refiners carrying on trade within the limits of the municipality.
		(c) Tax on carriages and horses,	(c) At different rates.
58	Bisalpur ...	(a) Octroi ...	(a) Collected at barriers and at head office.
		(b) Tax on professions and trades,	(b) This tax is imposed on sugar refiners carrying on trade within the limits of the municipality.
59	Cawnpore ...	(a) License tax ...	(a) This tax is assessed by the Sub-Committees appointed by the Board every year. Objections are heard and decided by the Board at a special meeting.
		(b) Wheel tax ...	(b) Secretary sends notice calling on owners of wheeled vehicles to give particulars of these in their possession.
		(c) Hackney carriage tax ...	(c) Licenses are granted by a licensing officer appointed by the Board to hackney carriage owners who are required to take out licenses on 1st April for every year.
		(d) Compound tax ...	(d) A register is maintained by the Municipal Board showing the name of every proprietor of the civil station and the Sadar Bazar and the extent of land owned by him.
		(e) Mooring tax ...	(e) This tax is leased to a farmer who collects it from boats mooring at Permitghat.
		(f) Terminal tax ...	(f) The tax is levied on vehicles loaded with goods and on loaded pack animals (with certain exceptions) at the barriers.
		(g) Octroi on animals for slaughter,	(g) The octroi duty on all articles (except animals for slaughter) imported into the Municipality, has been abolished, with effect from the 1st March 1896.
60	Fatehpur ...	(a) Octroi ...	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers.
		(b) Wheel tax ...	(b) This tax is realized half-yearly.
		(c) Tax on carriages ...	(c) Assessed annually.
61	Banda ...	(a) Octroi ...	(a) This tax is levied on imported articles liable to duty.
		(b) Tax on weighmen...	(b) Each weighman has to pay Rs. 3 annually.
62	Allahabad ...	(a) Octroi ...	(a) Levied in accordance with the schedule of rates sanctioned by Government before the goods pass the barriers.
		(b) Horse tax ...	(b) Paid on application for license and collected quarterly in advance.
		(c) Wheel tax ...	
		(d) Hackney carriage license ...	(e) Payable in advance at various rates.
		(e) License on burners of bricks, lime, tiles or earthenware and on makers of unburnt bricks.	
		(f) Water-rate ...	(f) Payable in advance at $7\frac{1}{2}$ per cent. on rental value of buildings and lands.

## APPENDIX Q--(continued).

Serial number of Municipality.	Name of Municipality.	Name of tax.	Mode of assessment or collection.
63	Jhānsi...	(a) Octroi ...	(a) As per rules and rates sanctioned by Government.
		(b) Tax on houses ...	(b) Collected monthly by the darogha.
		(c) Tax on professions ...	(c) Licenses are granted annually.
		(d) Tax on hackney carriages ...	(d) Licenses are granted by the Cantonment Magistrate.
		(e) Wheel tax ...	(e) Collected by daroghas quarterly.
		(f) Compound tax ...	(f) Ditto. ditto.
		(g) Tehbazari ...	(g) Collected by chaprásis.
		(h) Slaughter houses ...	(h) The muharrirs at slaughter houses realize the tax before passing the cattle for slaughter.
64	Nau Rānipur ...	(a) Octroi ...	(a) According to the schedule sanctioned by Government.
		(b) License tax on weighmen and dalāls.	(b) Licenses are given on the payment of prescribed fees.
65	Orai ...	(a) House tax ...	(a) Assessment takes place annually according to the status of the house and is collected by monthly instalments.
		(b) Octroi ...	(b) Imposed under section 15, Act XV of 1873, at the rates and according to the rules sanctioned by Government.
		(c) Compound tax ...	(c) Realized through Tahsildārs as land revenue.
66	Kālpi ...	(a) Octroi ...	(a) Under section 15 of Act XV of 1873 and G. O. No. $\frac{1984}{XI-66}$ , dated 24th December 1886.
		(b) Tax on weighmen ...	(b) Under section 15 of Act XV of 1873 and G. O. No. $\frac{2950}{XI-135A}$ , dated 5th October 1893.
67	Kunch...	(a) Octroi ...	(a) This tax is levied according to the schedule of rates sanctioned by Government.
		(b) Tax on professions and trades.	This tax is realized yearly in four instalments in the months of April, July, October and January.
68	Lalitpur ...	(a) Octroi ...	(a) Collected at Sadar octroi post.
		(b) Tax on professions and trades.	(b) Realized from 25 weighmen.
		(c) Compound tax ...	(c) Realized annually.
69	Purāna ...	(a) Octroi ...	(a) Levied according to the schedule of duty sanctioned by the Government on goods imported within the municipal limits.
		(b) Tax on private horses and carriages.	(b) At the time of granting the license.
		(c) Special sewerage rate ...	(c) On all occupied houses or buildings situated within the limits of the municipality which are connected with the existing system of sewers.
		(d) Water-rate ...	(d) On houses, buildings and lands situated within the municipality.
		(e) Visitors' tax ...	(e) On each person over 12 years of age; on each person over the age of three and not exceeding 12 years of age.

## APPENDIX Q--(continued).

Serial number of Municipality.	Name of Municipality.	Name of tax.	Mode of assessment or collection.
70	Mirzapur ...	(a) Octroi ...	(a) The octroi tax is levied at the outposts erected at the outskirts of the town on goods brought into the municipality for consumption or use.
		(b) Hackney carriage tax ...	(b) A tax on carriages let to hire or offered for hire within the municipality is levied under Act XIV of 1879.
71	Chunár ...	(a) Octroi ...	(a) Octroi is levied on articles brought into the Chunár Municipality for consumption or use.
		(b) License tax on trades ...	(b) Weighmen fees as sanctioned by Government.
72	Jaunpur ...	(a) Octroi ...	(a) This tax is levied on the importation of articles liable to duty.
		(b) Hackney carriage tax ..	(b) It is levied from the owners of hackney carriages plying within the municipality.
		(c) Fields producing tobacco ...	(c) This tax is levied from the cultivators of tobacco within municipal limits.
73	Gházípur ...	(a) Octroi ...	(a) Assessed according to sanctioned rates and collected at the several barriers.
		(b) Hackney carriage tax ...	(b) Licenses are granted at the rates provided in the rules sanctioned by Government and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the licenses.
		(c) Tax on tobacco cultivation ...	(c) Assessed at the rate of Re. 1 per bigha or Re. 1-9-7 per acre.
		(d) Tax on potato cultivation ...	(d) Assessed at the rate of Re. 1 per bigha.
74	Ballia ...	Tax on circumstances and property,	As per rules framed by Government.
75	Gorakhpur ...	(a) Octroi ...	(a) As per schedule sanctioned by Government.
		(b) Tax on professions and trades,	(b) As per rate sanctioned by Government.
		(c) Tax on horses, &c. ...	(c) Three annas per month per animal.
		(d) Tax on wheels ...	(d) One anna per month per wheel.
		(e) Hackney carriage ...	(e) Assessed annually.
		(f) Tax on weighmen ...	(f) One rupee per head.
76	Azamgarh ...	(a) Octroi ...	(a) As laid down in G. O. No. 106, dated 15th February 1879.
		(b) Tax on professions and trades,	(b) As sanctioned by G. O. No. 74, dated 20th February 1884.
77	Almora ...	(a) Octroi ...	(a) As per rates sanctioned by Government in the schedule.
		(b) Conservancy tax ...	Public latrines 9 pies per head per mensem and private latrines 8 annas per head per mensem.
78	Naini Tal ...	(a) Government land tax Taxes on rentals Site tax. Additional site tax (b) Site tax (bázár) ...	Notices are issued under the bye-law and bill sent out, landlords pay the amounts due at the Municipal office.
		(c) Bungalow conservancy tax ...	Assessment made by the Secretary who personally enquires the rent paid by tenants.
		(d) Capitation tax ...	A schedule of rates was drawn up by a Sub-Committee and the tax collected by tax collector.
		(e) Slaughter ...	(d) Ditto ditto ditto.
		(f) Tolls tax ...	(e) Leased.
		(g) Tax on quarries ...	(f) Do.
		(h) Dog tax ...	(g) 7½ per cent. value of stones quarried.
		(i) Horse tax ...	Notice are issued to be filled up by owners and on their return bills are issued and the amounts collected by a tax collector.
		(j) Cow tax ...	
		(k) Tax on milch buffalo ...	(m) The Secretary personally goes round and counts himself all boats kept in boat houses on the lake shore. Bills are issued to owners accordingly.
		(l) Servants tax ...	
		(m) Canoes and single sculls, double sculls and large boats and yachts.	(n) The Secretary measures the area of the lake frontage and landing stages of all boat houses on the lake shore. Bills are issued to the owners of the boat houses accordingly.
		(n) Lake frontage tax ...	

## APPENDIX Q—(continued).

Serial number of Municipality	Name of Municipality	Name of tax.	Mode of assessment or collection.
79	Haldwani ...	(a) Conservancy tax... (b) House tax (c) Slaughter-house tax ...	(a) As per draft rules submitted with this office No. $\frac{90}{XVIII-20}$ , dated 17th January 1898. (b) According to the Model Rules printed on page 111 of the Manual sanctioned for this Municipality. (c) As per rules sanctioned in G. O. No. $\frac{2209}{XI-303B}$ , dated 5th September 1898.
80	Kāshipur ...	(a) Tax on circumstances and property. (b) Toll tax ...	(a) The tax is assessed by a sub-committee formed of elected members. (b) Direct management of the committee.
81	Lucknow ...	(a) Octroi ... (b) Horse and wheel tax ... (c) Water-rate ... (d) Hackney carriage licenses ...	(a) Octroi is levied in accordance with the schedule of rates sanctioned by Government. (b) There are two tax collectors who make collections and keep up the prescribed registers for horse and wheel tax (c) Assessed on buildings situated in the civil lines whose rental valuations are more than Rs. 20 per mensem. (d) Paid on application for licenses.
82	Unao ...	(a) House tax ... (b) Tax on weighmen ... (c) Tax on trades ... (d) Tax on hackney carriages ... (e) Wheel or horse tax ...	(a) The tax is collected monthly. (b) Ditto ditto. (c) Collected quarterly in advance. (d) Half yearly in advance. (e) Collected quarterly in advance.
83	Rae Bareilly ..	(a) Octroi ... (b) Hackney carriage license tax, (c) Weighmen license tax ...	(a) The octroi is collected by muharriis at the barriers and godown. (b) Licenses are issued on payment of fees. (c) Ditto ditto.
84	Sitapur ...	(a) Octroi; (b) license tax on trades; (c) house tax; (d) compound or site tax; (e) hackney carriage tax; (f) tax on hand carts.	(a) Collected at the octroi outposts; (b) collected from weighmen and pallauars; (c) collected monthly from occupiers of houses; (d) collected annually; (e) collected annually; (f) collected annually.
85	Khairabad ...	(a) Octroi ... (b) License tax ... (c) Tax on tobacco cultivation ...	(a) Collected as per sanctioned rates. (b) Collected from the weighmen. (c) Collected from growers of tobacco
86	Hardoi ...	House tax ...	Assessed at a rate not exceeding 5 per cent. of the annual value of the house.
87	Shababad ...	House tax ...	A list of persons assessed is published in conspicuous places in the municipality on or after 1st February in every year, disposing of any appeal or objections. The tax is realized in advance for each month from the following April.
88	Sardha ...	Octroi on goods imported	Goods are imported into the municipality by white or green passes, white passes are given when octroi is paid at the barriers; goods not intended for consumption within the municipality come under the green pass and are left in the custody of Arhatias. If any portion of the last mentioned goods is consumed within the municipality, the Arhatias pay octroi for such portions.

## APPENDIX Q—(continued).

Serial number of Municipality.	Name of Municipality.	Name of tax.	Mode of assessment or collection.
89	Sandi ...	House tax ...	List of persons liable is annually prepared and affixed in conspicuous places of each muballa by the 1st February. The tax is realized in advance for each month.
90	Pihani ...	Ditto ...	Ditto ditto ditto.
91	Lakhimpur	(a) House tax ... (b) Tax on weighmen and brokers, (c) Tax on carriages, hand-carts or thelas.	(a) Collected monthly. (b) Ditto. (c) Collected yearly.
92	Muhamdi	(a) House tax .. (b) Tax on weighmen	(a) On the annual rental value and collected monthly. (b) Collected monthly.
93	Fyzabad	(a) Octroi ... (b) Hackney carriage (c) Hand-carts ... (d) Tobacco cultivation	(a) Collected generally before the goods pass the barriers. (b) License fees are collected at the time of granting the license. (c) Ditto ditto ditto. (d) Collected from the growers of tobacco.
94	Tanda	(a) Tax on circumstances and property. (b) Hackney carriage tax	(a) This tax is assessed by a sub-committee appointed by the Board every year in the month of January, and sanctioned at a maximum rate of Rs. 120 and minimum annas eight. (b) At the rate of Re. 1 is collected at the time of granting license.
95	Gonda	(a) Tax on hackney carriages and ekhas. (b) Octroi	This tax is collected annually at the time of granting licenses. Leviable on the quantity or value of import. It is realized in accordance with rules published under G. O. No. <sup>2609</sup> XI-800-105, dated 15th October 1891.
96	Nawābganj	Tax on circumstances and property,	This tax is assessed on the inhabitants of the town according to their circumstances and property.
97	Utraula	Tax on circumstances and property.	Assessed on the inhabitants of the municipality and those who hold any property within the municipality
98	Balrāmpur	Tax on circumstances and property,	The tax is assessed by a sub-committee, objections being heard and the assessment approved in the General Committee of the Board. It is collected in two instalments.
99	Babraich	(a) Tax on carriages, &c. (b) Tax on weighmen (c) Octroi	(a) The tax is levied on hackney carriages and the drivers. (b) The tax is levied on weighmen who weigh articles within the municipality at the time of granting the license. (c) Tax is levied on articles that are imported for consumption into the town.
100	Nānpāra	Octroi ...	As per rules sanctioned by Government.
101	Bhinga	(a) House tax	(a) Collected by quarterly instalments.

## APPENDIX Q—(concluded).

Serial number of Municipality.	Name of Municipality	Name of tax.	Mode of assessment or collection.
102	Sultāpur ...	(b) Horse and vehicle tax ...	(b) Collected by quarterly instalments.
		(c) Tax on professions and trades...	(c) Given on contract.
		(a) Octroi ...	(a) According to the rate sanctioned by Government.
103	Bela (Parāśgarh)...	(b) Tax on weighmen and book-sellers.	(b) Annual licenses are granted—generally realized in advance.
		(a) Octroi ...	(a) Levied at several barriers situated on the principal outlets of the town and at the Sadar Office.
		(b) Wheel tax ...	(b) Levied on persons who keep wheeled vehicles under municipal limits in four equal instalments.
104	Nawābganj (Bara Banki).	(a) License tax on cloth merchants,	(a) As per rates sanctioned by Government varying from Re. 1 to Rs. 200 per annum.
		(b) Ditto sugar refiners ...	(b) Ditto ditto Rs. 100 per annum.
		(c) Ditto tobacco growers ...	(c) Ditto ditto Re. 1 per annum per pakka bigba.
		(d) Ditto horses and vehicles ...	(d) Ditto ditto Re. 0-6-0 per horse and Re. 0-1-6 per wheel per mensem.
		(e) Tax on hand-carts ...	(e) 4 annas per cart per annum.
		(f) Ditto Hackney carriages ...	(f) Varying rates.
		(g) Octroi ...	(g) At various rates sanctioned by Notification Nos. $\frac{1517}{XI-105}$ , dated 29th August 1887; $\frac{1756}{XI-98A}$ , dated 5th September 1888, and $\frac{1356}{XI-105}$ , dated 12th June 1889.

